App. F. IX-4

1929.

(LB)

File No. 137-29.

Serial Nos. 1, 2, 3, 5, 6, 7, 8, 9, 11, 13, 15, 16, 17, 21, 22, 23, 25, 26, 27, 28, 29, 30, 33, 35, 37, 40, 41, 42, 43, 44, 47, 49, 50(A) 51, 52, 53, 54, 55, 56, 57, 58, 59 & 60.

Previous References

LB 58-32-34.

LB 151-30 sls 4 & 5

LB 123-26 sls 11, 14, 16, 20, 21, 29, 44, 46 ... 59

LB 72-32 sls 8 & 11.

Later References

LB 47-33-2, 3 & 4

LB 111-34 & 1-3

LB 30-36 sls 16 & 17.

LB 120-37 sls 1 and 2.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Forty three

Part B for May 1934.

SUBJECT.

Audit of the accounts of the "Park Fair" held by the B'lore Dev Board during Christmas of 1929.

(60). To the Pdt Dev Bd B'lore, the D.C. B'lore of the Comptr

L 8440-2 & 25-5-34.

Passes orders on several points referred to in the audit Report

SV. 10. 7. 34

THE BANGALORE DISTRICT BOARD PARK FAIR

BANGALORE CITY.

L 3715
18/1

CONFIDENTIAL

OFFICE OF THE PRESIDENT.
BANGALORE DISTRICT BOARD.

Bangalore City 16-1-30 19

1, 2, 3, 5, 6, 7, 8, 25, 27, 28, 29, 30, 33, 35, 37, 40
41, 42, 43, 44, 48, 49, 50 & 51, 52, 53, 54, 55, 56, 57, 58, 59, 60

L.B. 137-29-2

To

C. S. Balasundaram Iyer, Esquire, B. A.,
Second Member in Council,
B A N G A L O R E.

Sir,

It is, even though my painful duty to bring to your kind attention, the following irregularities and high handed actions of the President of the District Board Park Fair Committee, yet in the interests of justice and fair play I have detailed them here for favour of immediate action.

It is highly essential that an independent and responsible auditor with full powers to investigate into every item of income and expenditure and to find out the genuineness of the same has to be sent by the Government immediately to scrutinize the accounts of the Park Fair immediately. The Committee and the Sub Committee knows as Working Committee are entirely kept in dark of all bills, orders &c by the President and everything is being done in their name. In fact the public funds are being squandered. Hence the prayer for early action.

I beg to remain
Sir,
Your most obedient servant,

B.H. Sanjeevappa

General and Revenue Secretariat.

File No. 137 of 1929.

Serial No.

1) 1) Complaints in regard to several irregularities in connection with the recent Dt 33d Cubbon Park Fair have been made to me & a letter from Mr Nanjundappa one of the Secretaries, is appended.

Some of the allegations are that—

1) a sum of 1600 Rs has been refunded to the holders of certain gambling booths, though such refund was against the terms of the contract;

2) that bills for many items of expenditure are being purposely inflated;

3) that a sum of 1750 Rs being part of the gate lease has not yet been collected.

It seems desirable to have the accounts audited quickly & to ensure that receipts & payments are duly accounted for & under proper sanctions.

Genl Secy may consult Comptr & Fl Secy & issue needful orders.

CSS
16/1/30

The Comptroller is agreeable to deputy an auditor
[illegible]
18/1

2) I agree. Action may be taken at once. The Comptr will be requested to deputy a competent acctt for the purpose.

[illegible]
18.1.30

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27

3) Please put up draft for consideration on the lines of this letter [illegible]

Serial No.

4 As directed by the Chief Secretary yesterday, the Comptr and Fl Secy were personally consulted. and a draft is put up for consideration.

(Fin Secy). WD 18/1

(1) Has there been any unauthorised refund?

(2) Has there been any inflated bills?

(3) Has the gate money been fully collected.

5) Issue & submit to the Hon. member

6) If the member approves, a separate Compl d.o. letter may go to the Comptr. requesting him to ask the auditor to give special attention to the points noted on the margin. No details need be added

RG 18/1/30

1 Issued. no L 5407 dt 18-1-30 to the comptroller to Govt. Requests him to depute an accountant at once for auditing the accounts give "Fair" held at Bangalore in Dec last and to submit a report give result thereof within two weeks.

no L 5408 dt 18/1/30. Forwards copy give above to the President give DBD (thro the D.C. Bangalore) for information & necessary action

7) Resubmitted as directed. Inference:— Paras 5 & 6.

5440 18/1

SS 18.1.30 DS

Hon Member WD 8 18/1

I agree

9) CSG 20/1/30

Note—Contn. Sheet

WD 066—GPB—30,000—26-7-29

Draft WD 20/1

General and Revenue Secretariat

63 File No. 137 of 1929

Serial No.

GENERAL SECRETARY
JAN 1930
No. 1700

(1) Submitted with a draft for approval

83
22-1-30

[signature] 22/1

appd

(2) RE
22/1/30

[signature]

(3) [signature]

Issued no L 5574 of 22/1/30. to the Comptroller to Govt. Requests him to ask the Accountant to give special attention to certain items referred to at Paras 5 & 6.

[signature]
22/1

[signature]

Note—Contn. Sheet

THE BANGALORE DISTRICT BOARD PARK FAIR,

BANGALORE CITY.

3793

OFFICE OF THE PRESIDENT.
BANGALORE DISTRICT BOARD.

No. 408

Bangalore City 21st January 19 30

Dear Sir,

With reference to your No.L.5407/L.B.137-19-1 dated 18-1-30 I am to state that the accounts of the Park Fair are not yet ready for Audit as there are outstandings yet to be collected and payments to be made.

It is exactly a fortnight since the Park Fair has come to a close and it will not be possible even for a well trained accountant in my opinion, to close the accounts within this short period, particularly when transactions involved are heavy, numerous, and varied.

I suggest that the accounts may be audited after it is scrutinized by the Park Fair Committee. If it is the desire of the Government that the account should be audited before the transaction are closed, I have no objection to place the accounts before the auditors in their incomplete condition.

Yours sincerely,

B A Kalamon

R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to Government,
BANGALORE.

Sub^d for orders. If we wait till the accounts are closed, then we shall have to wait long. (Last year's acctt are still one, I believe!) The circuit now ordered may go on.

23.1.30

Thd Mendes

Yes. Bills & accounts sh^d be hurried up.

23/1/30

15) Let him call a meeting of the committee early & hurry up the bills - let him be submitted for audit as they get ready without loss of time.

16) Issue orders to RG

23/1/30

Please let me see this

[illegible]

[illegible]

23/1/30.

Serial No.

17) Submitted with a draft for approval

23.1.30.

18) 23/1

19) 23/1/30

3 Issued no L 5361 dt 23.1.30. To the President DBD Bangalore (thro the DC Bloor) Requests him to call for a meeting of the Committee immediately and finish with the examination of the bills and state that in the meanwhile the amount now ordered may go on.

no L 5362 dt 23.1.30 Copy to Comptroller for information

Sus 23.1.30

20) Draft reminder to Comptr is submitted for approval, as the period of 2 weeks fixed for amount has expired

5/2/30.

21) 6/2

Issued no L 5974 dt 8/2/30. To Comptroller to Govt. Requests him to state when the report may be expected in this office

Sus 8/2

Note—Contn. Sheet

General and Revenue Secretariat. 63 File No. 137 of 1929

Serial No.

5 Do. Letter no. 607. L.A.D dated 13th Feb 1930, from the Comptroller to Govt stating that the audit is expected to be completed by about the end of the current month.

22) The Comptroller states that he has instructed the Auditor to expedite the work without sacrificing thoroughness. Submitted for information

SS 17.2.30. DS

(Sec. Secy) 23) MS 15/2

Sm 82 [illegible]

24) RG 22/2

6 Letter no. 690 L.A.D dated 27/3/30 from the Comptroller to Government forwarding the report on the audit of accounts of the Christmas Park Fair of Dec 1929 held at Bangalore.

25) Submitted for orders. (Replaces 1 & 9 supra)

SS 8/4/30 DS

26) The auditor's report discloses very many irregularities in the management of and accounts connected with the function

27) It seems that the explanation ~~of the~~ on several points raised may perhaps be called for of all concerned with the resolution of the Bd as to the action proposed thereon.

3782 9/4

NOTE—Contn. sheet.

'D 066—GPB—30,000—26-7-29

(Sec. Secy) MS 9/4

RG 9/4/30

Pl. Secy RG 9/4/30

N. 28) The Comptroller was asked to pay -- special attention to the following points in the audit.

1. Re. unauthorised refunds.
2. Re. non-collection of gate fees.
3. Re. inflated bills.

29) As regards point (1), kind reference is invited to Page 26(~~11~~), Page 41(~~2~~), Page50 (~~3~~) of the Audit report.

~~30)~~ The contract in respect of gambling booths was given out for Rs. 3,500 and the amount was recovered. ~~on 15th December 1929~~. A sum of Rs. 1,600/- was refunded on 5th January 1930 in contravention of the agreement which clearly states that the contractor was not entitled to compensation if the display were to be stopped in the middle for infringement of rules. It is reported that the refund question was precipitated, the contractor's application claiming for compensation being dated 28th December 1929 and the Committee having decided the matter on the same day.

30) As regards the non-collection of gate fee of Rs. 1,750/- for the extended period, please see Pages 25(~~2~~) and 52(~~2~~) of the report. The Auditor says that the amount of Rs. 1,750/- has ~~be~~ not been - collected and the demand is not commensurate with the extended period.

31) ~~Withe~~ With regard to the last point namely, inflation of bills, kind reference is ~~infi~~ invited to pages ~~12, 23,~~ 37, ~~38~~, and 40 of the report ~~with~~ which disclose

is Rs 2,000 against Rs 2,000 was rightly payable.

12 H3 ~~(a) that the amount of rent fixed has been manipulated with a view to help individuals~~

Page 28(ii) ~~(b) in many cases the payments made are more than the amount claimed;~~

Page 37 (b) the Firm of Yajaman & Sons have accepted a sum of Rs. 228-8-0 in final settlement of a bill of Rs. 497/-;

Page 40 (c) the proprietor of Maharatta Hotel submitted a bill for Rs. 112-8-0 and accepted a sum of Rs. 61-4-0 in final settlement of his claim.

Pages 3 (3) 4 (2) 32.) The report also discloses that the meetings held and resolutions passed were unconstitutional, and that the procedure adopted in many cases was irregular and was not covered by the Committee's sanction and that heavy payments were made without the Committee's previous approval.

33). The chief irregularities are noted below:-

Pages 5 and 20 (1) Messrs. B.M. Jallappa and Hanumanthappa were excused ground rent though they were willing to pay and they were given the right of -- collecting entrance fee without any premium and were also given a subvention of Rs. 275/-.

Pages 5, 6, 7 ~~do.~~ (2) The contractor for thatti compound stalls, was given without consulting the Committee and without accepting the lowest tender and payment to one of the contractors is made at rates higher than those at which he was willing to do.

(3) Canvassing agency for stalls was given without consulting the Committee

Page 7 and 8

and without taking any agreement from the Agents as regards the per-centage of commission payable.

(4) Stall and ground rents were not

Page 11 and 12

fixed on any basis approved by the Committee. In the case of "the Modern Hindu Hotel" and "Muslim Hotel" the one fixed rent has been reduced and no rent has been charged for the "Devanga Bank" and the "Fire Insurance Co.", while some of the Government Departments have been charged half rates.

(5) Advances have been made without the sanction of the Committee to the

Pages 13 & 14

Deputy Director of Agriculture, the President, the District Economic Supdt., the Proprietor, Kalamandiram, the Scout Commissioner, Mysore, and Dr. S. Varada Iyengar and B.H. Sanjeevappa.

The following advances ~~still~~ remain unadjusted.

The District Economic Supdt. (for Village Panchayet Court.)	Rs. 1,000
The Deputy Director of Agriculture.	Rs. 200
The President. ..	50
Mr. A.N. Subba Rao, Proprietor, Kalamandiram. for expenses of Art Section.	375
Dr. S. Varada Iyengar. for Sanitation & Health Week.	50
The Scout Commissioner.	151

Page 15 and 16

(6) An advance of Rs. 1,900/- was made to the States Engineering Co., without any written request and without any agreement ~~xxxx~~ from the Company.

Page 25

(7) The entrance fee of Rs. 320/- ~~xxxxx~~ collected by Mr. A.N. Subba Rao, Proprietor Kalamandiram, ~~xxxxRs.~~ of Arts Section and Rs. 692-11-6 being the income of the Ladies Section and Ladies concert realisation have ~~Section collected by the lady member have~~ not been credited to the account.

(8) ~~The~~ Extravagant expenditure has been incurred for the purchase of Gold Flake Cigarettes for Rs. 119-7-0, Fountain pen and soap for Rs. 11-4-0 and Fancy sweets for Rs. 48/12/-

Pages ~~xxxxx~~ and 43

(9) Cloth for Rs. 631/- was purchased from a person who is not a dealer in cloth for decoration of stalls. Of this only 628 yards are available.

Page 46

Page 54 & 55

(10) No account of the sale of copies of the Park Fair Guide has been maintained. Some copies are stated to have been sold ~~xxx~~ at annas 4 each, some at 3 annas and some at 2annas 9 pies each. No ~~sum~~ income from this ~~xxxxxxxx~~ source has been credited ~~xx~~ in the accounts.

Page 55(m) and 56

(11) No accounts of extra lights supplied is kept and no income ~~and no amount~~ on this account has been credited. A misappropriation of Re. 1/- has been brought to notice.

~~Page xxxxxx~~ Page 53 (R) Audit report

(12) Seven Gold and three Silver Medals have been lost, the loss being Rs 21/-.

Page 33

(13) An account has been opened in the name of the President in the Davanga Bank without proper sanction.

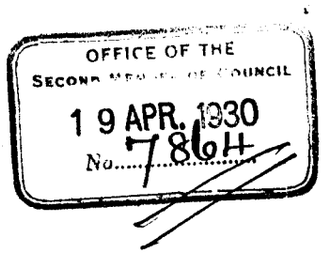
Page 4 - P. up.

(14) Meals and lunch charges to the extent of Rs. 2,059 have been incurred.

Page 49 and 58

OFFICE OF THE SECOND MEMBER OF COUNCIL
19 APR. 1930
No. 7864

34) 6. The administrators of the "Park Fair" are reported to be responsible for a loss to the extent of Rs. 7,018/- and the transactions on ~~this~~ account of the Fair are likely to result in a deficit of Rs. 2,626/-. Unless the reduced payments proposed in certain cases are accepted. As regards this a further audit is suggested as the claims are all finally settled.



Sd/- 12.4.30

A note is noted as directed in person.

Sd/- 14/4

Sd/- 15/4

Confirmed as the Sd/- is on leave.

Sd/- 15/4

35) Explanations may be called for from the persons responsible & the auditors' report may be asked to be placed before the Park Fair committee (if it has not been done yet) & then with the committee's report before the DDB & their resolutions sent up to Govt in due course.

3935/14/4

4739/13/5

CSB 13/5/30

RB 14/5/30

36) Submitted with a draft for approval

SB 14/5

37) Sd/- 14/5

General and Revenue Secretariat. LB File No. 137 of 1929.

Serial No.

7 Issued. no. L8296 dt 15/5/30. To the Deputy Commr Bangalore District, Requests him to obtain and forward the explanations of the persons responsible for the several irregularities referred to in the audit report

Urgent Sus
83
15/5
DS

8 Letter. no. Fc. 11261 dated 19/5/30 from the Dy Commr Bangalore District furnishing information in the matter.

The Deputy Commr states that he has requested the President DBD to furnish the explanation of the officers concerned together with the resolution of the DBD and that a special meeting may be summoned for the purpose before the present Board dissolves.

38 Submitted for perusal. (Ref Para 35 supra)

83
27.5.30.

Yours Sincerely) DS 27/5/30

39 The Dt Bd. ceases to exist in a Couple of days - What is the good of Waiting. Ask the D.C. What action he has taken - letter to go too

Point this out to the DC.

Issue this letter & Submit to 3rd member for perusal

For perusal before issue
RG 29/5/30

RG

40) 3rd member
Issue & Submit to 3rd member
RG 29/5/30

NOTE—Contn. sheet.

General and Revenue Secretariat

LB File No. 137 of 1929

App. F. III—2]

Serial No.

w) Do no L 8686 Dy 29-5-30 to DC B'lore issued & file resulted as directed

29/5 Sd Member 29/5

Sur A. 2/6

5468 31/5

GEN. & REV. SECTT. 4 JUNE 1930 L. S. G. BRANCH.

w 31/5/30

RB 31/5/30

Submitted with a draft reminder for approval

10/6/30

w 10/6

Issued no camp. L 6. 5/11/6/30 to A.H. Syed Taj Peeran, Esq. Asst. Request him to state when a final reply may be expected in this office

OFFICE OF THE SECOND MEMBER OF COUNCIL 18 JUNE 1930 No. 4353

DEWAN'S OFFICE 5352 8. JUN. 1930

w Sub for perusal

RB 17/6/30

II nd Member Dewan

w 18/6

[illegible] file was sent [illegible] but the II nd P. has ret. the file stating that the member has orders [illegible] ordinary files may be sent [illegible]

Sur A. 23/6

w 19-6-30

RB 21/6/30

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

63 File No. 641-2 137 of 1939.

Serial No.

48 Submitted with a draft reminder for approval

SS 23.6.30 45

Reminder not issued SS 26/6.

49 Issue

VS 25.6.30.

Letter no. C2-3172/29-30 dated 23/6/30 from the Deputy Commr Bangalore District stating that the question will be taken up and disposed of expeditiously.

May the issue of reminders be deferred for a fortnight

SS 26.6.30. 45

Yes

VS 27.6.30.

Urgent Sms SS 28/6

Letter no. nil of 2/10/30 from Mr B. Abdur Rahman forwarding copy of his letter to the Dy Commr Bangalore District re conducting the meeting of the Park Fair Committee.

50) No reply has yet been received from the Dy Commissioner Bangalore District, though he stated in his letter of 23/6/30 that the question will be taken up and the matter disposed of expeditiously. Draft D.O. reminder is submitted for approval

SS 29.11.30

51 Issue

VS 28.11.30

Note—Contn. Sheet

Serial No.

Issued. 4693 dt 28.11.30. To A. K. Syed. Taj Peerandsa no. L 4694 dt 28.11.30, copy to the President DBD Bloce.

27 Letter no. A1-1/30-31 dated 13/12/30 from the President DBD Bangalore regarding the submission of the report, ~~on the audit reg~~ in regard to the several irregularities referred to in the audit report of the Park Fair held in Dec 1929.

52 The President explains at full length the reason for the delay in sending up the report.

53 The President states in Para 11 of his letter that much difficulty is being felt in settling the claims of parties, as the necessary information & records are not available in the office. In Para 7 of his letter it is stated that the services of the temporary clerk who was looking after the work of the "Park Fair" were terminated from 1st Oct 1930 and that he handed over papers, after he was threatened with notices.

54 There were serious allegations against him in the audit report about mis-handling of money and it is not therefore clear, ~~how his services~~ whether the Standing Committee resolved to dispense with his services, after satisfying themselves as to the validity or otherwise of the explanation furnished by him in the matter.

NOTE—Contn. Sheet.

WD 02553—G PB—50,000—8-7 30

OFFICE OF THE FIRST MEMBER OF [illegible]
23 DEC. 1930
No. 6337

55) It is not also clear from the Servent's letter, who was in charge of the records connected with the Park Fair; whether a list of papers and accounts was prepared at the time the Servent took charge of the office of the President of the DOB, and whether a proper charge report with the connected records was taken from the temporary clerk, before dispensing with his services. If a correct record had been maintained, from the beginning there ~~does not~~ would not have ~~appear to be~~ been any room for the records being lost sight of. If approved information, as to who is responsible for the loss of records, if any, may be called for. | A

56) The Servent states that necessary action to dispose of the matter, will be taken, as early as possible, after the decision of the Board in the matter is arrived at

57) Submitted for perusal & orders (Ref Para 35 Supra

[signature] 22/12 1st Member) 58 [signature] 23.12.30

A. [illegible] be done.
See that the DOB's does not
59) sleep over the matter.

[signature] 24/12

60) Submitted with a draft for approval [signature]

[signature] 3.1.31

61 Issue [signature] 5.1.31

Secretariat 163 File No. 13 of 1930.

Serial No.

28 not 5344 of 6/1/31. To President DBD Bangalore. Request him to report as to who is responsible for the loss of recovery, if any and request him that the resolution of the DBD with the explanation of the officers responsible for the several irregularities referred to in the Audit report may be submitted without delay.

Sus
9.1.31

62) 3rd member's orders in File LB 60-30-34 dated 17th Jany 1931.
"More vigorous action seems to be necessary in regard to the accounts and claims arising out of the last Park Fair".

Intd. P.G.D.
17.1.31

63) The President of the Bangalore DBD was requested on 6/1/31, to submit the report without delay. If approved, he will again be reminded demi-officially. Submitted for perusal & orders.

20.1.31

64 Yes, please
21.1.31

65 Submitted with a draft for approval
21.1.31

3rd Member)
21.1.31

OFFICE THE THIRD MEMBER
22 MAR 1931
No. 4008

NOTE—Contn. Sheet.

WD 02553—G PB—50,000—8-7-30

66

67 Issue
23.1.31

63 File No. 137 of 1929 | General and Revenue Secretariat

Issued - no L 6048 of 23/1/31. To V. Venkatappa 29
States that more vigorous action is necessary in regard to the accounts of the Park Fair and requests him to push the matter as expeditiously as possible and forward the report called for immediately
copy to DC Bangalore for information
no L 6049 of 23/1/31.

[signature]
29.1.31
reminders to issue once a fortnight
[signature]
29/1
[illegible] 55)

Letter - no. A 1-1/30-31 dated 17th Jany 31 30
from the President DBD Bangalore explaining the reasons for the delay in considering the Audit report of the Park Fair of 1929.

68 The President of the DBD States that a meeting of the Park Fair Committee ~~has been~~ was arranged to be held on 17/1/31 and that the report of the Park Fair Committee will be placed before the District Board at its special meeting to be held in the 1st Week of Feb 1931.

69 As regards the records and accounts connected with the Park Fair the President States that none were handed over to him by the Dy Commr with the exception of a Bank Cheque Book when he took charge of the office on 21/6/30 and that the Dy Commr replied that he did not receive any charge of the Park Fair papers from the Previous President

Para 3. P.U.D

General and Revenue Secretariat | 63 File No. 137 of 1929.

OFFICE
THIRD INFO
12 FEB. 1931
No. 4731.

Serial No.

70) Submitted for perusal and orders. (Ref Paras 59 162 supra.)

SS 29.1.31 AS Gen. Secy) 71 VS 30.1.31

72) According to the Pres't's (Dt Bd) letter, the matter has to go before the Dt Bd. this week. The file may be put up next week.

RG 3/2/31

33 Letter no. A1-1/30-31 dated 2nd Feb 1931, from the President DBD Bangalore

73 The President reports that the Park Fair Committee met on the 31st Jany 1931, and ~~would meet again~~ 2nd + 3rd ~~Feb 19~~ insts to go through the business and that after receipt of the report of the Park Fair Committee, a special meeting of the Board will be convened and their resolution intimated for the information of Govt.

Submitted for information. (Ref Para 72.)

SS 11/2/31. Gen. Secy) 74 VS 11.2.31

For perusal

75 RG 12/2/31

III rd member VS

Sus

NOTE—Contn. Sheet

17/2 AS

76

WD 02553—50,000—GPB—8-7 30

RG 14/2

VS

LB File No. 137 of 1929 | General and Revenue Secretariat

Letter no. A1-1/30-31 dated 19th March 31 from the President DBD Bangalore submitting a copy of the proceedings of the meeting of the Park Fair Committee held on 31st Jany 31. 35

OFFICE OF THE THIRD MEMBER OF COUNCIL
27 MAR 1931
No. 6246

77 The President states that the Park Fair Committee is getting through the work as expeditiously as possible and that the Committee will again meet on the 28th inst to consider the Audit report.

48 The President promises to submit the resolution of the Board, on the Committee's report in due course.

Submitted for perusal

83/24/3 Gen. Secy) VS

79 25.3.31

may be ~~[illegible]~~ awaited

80) BM 25/3 VS

Third member

81 My inspection has disclosed a most unsatisfactory state of affairs and matters are allowed to drift - they should be asked to get the matter settled, some the irregularities I noted being communicated to them

R 27/3/31 BM 28/3 VS

General and Revenue Secretariat

DEWAN'S OFFICE 5617 9th APR. 1931

File No. 137 of 1929.

Serial No.

OFFICE OF THE THIRD MEMBER OF COUNCIL 9 APR. 1931 No. 6586

Draft

82) 30/3/31

Submitted with a draft.

83 2/4/31. 3rd Member 84 6.4.31

Issue & Resubmit

Issue & Resubmit

Issue & Submit

85) Dewan for info

8/4/31.

86) Issue & Submit

8.4.31

37 Issued. no L 8320 of 8/4/31. To the President DBD Bangalore. Observes that matters have been allowed to drift and not brought to an issue and requests that all points noticed in the report of the Local Auditor, and the irregularities noted may be settled with the least practicable delay.

87) Resubmitted after issue as directed. The file may be submitted to the Dewan.

8/4/31 88 Subd to Dewan

9.4.31

NOTE - Contd. Sheet

WD 02553—50,000—GPB—8-7-30

89 9-4-31

10/4/31

LB File No. 137 of 1929. General and Revenue Secretariat

From the Presdt, Dt Bd Bangalore 38 198

no A1-1/30-31 Dt 18.4.31

States that every action has been taken on the several points referred to in the Notes of Inspn of the Dt Board office by the 3rd Member & that earnest attempt is being made to bring the matters connected with the Park Fair to a close & that the Audit report is being considered by the Committee by holding meetings every week.

90) As regards item no (21) i.e, recovery of a sum of Rs 692 due from Mrs E. I. Chinnappa, Lady Health visitor, the lady wrote to say that she was referring the matter to the Ladies' Section of the Managing Committee of the Park Fair. She has been told that she is responsible for accounting for the money & that she must do so forthwith or remit the amount to the Presdt of the Dt Board.

Subd for ~~inspn~~ pursuance

MB 15/5 3rd Member) 16.5.31. Sus A 18/5

91) 16/5

R39 18 5/31

OFFICE OF THE THIRD MEMBER OF COUNCIL. 16 MAY 1931 No. 8302.

GENERAL SECRE 16 MAY 1931 No.

General and Revenue Secretariat

L R File No. 137 of 1931.

Serial No.	
40	From the President, Dt Board, Bangalore No. A1 1/30-31 dated 29-7-31 Forwards copy of his letter addressed to the Deputy Commissioner on the subject and states that some doubt is felt by the Members of the Park Fair Committee as to whether the meeting could be conducted by choosing any one of the members of the Committee as Chairman if Mr. Abdur Rahman happens to be absent for the meeting which is fixed to be held on Saturday the 8th August and solicits instructions in the matter.
	92) Submitted with ~~previous reference~~ the file on the subject. On a communication received from the D.C. Bangalore requesting to be informed whether the ex-president or the present president should preside over the Park Fair Committee, it was stated in this Office Letter No. L 1055 dated 28-7-30 that the meetings may be presided over by the ex-president, Mr. Abdur Rahman. ~~The President Dt Board~~ He is now stated that no business was turned out at the meeting on the 25th July as Mr. Abdul Rahman was absent and ~~solicits~~ cite wanted instructions as to whether one of the members of the Park Fair Committee may be elected as President at the meeting to be held on ~~the~~ 8th August if Mr. Abdur Rahman again absents himself at the meeting.

not readily available

NOTE—Contn. Sheet.

WD 02553-G PB—50,000—8-7-30

L.B File No. 137 of 1929 General and Revenue Secretariat

93. The next meeting has been fixed on the 8th inst & Mr. A Rahiman has been asked to attend the same positively. If he does not attend this meeting also, another member of the Committee (the present President preferably) may perhaps be asked to preside.

Mr 4.8.31

94) Gen. Secy) VS 4.8.31

GENERAL SECRETARY. 4 AUG. 1931 No. 920

95) We may wait for the result of this meeting. Sub. for perusal

RG 5/8/31

96) IInd member VS

97) The President seeks instructions as to whether Mr Abdul Rahman is again absent at the next meeting another member may preside. I think an answer in the affirmative may be sent

Ku 6/8/31

98 Draft sub. RG 6/8/31

7/8/31

Issue VS

99 VS 7.8.31

OFFICE OF THE SECOND MEMBER OF COUNCIL 6 AUG. 1931 No. 1472

Serial No.

40 (c) The President, Dt Bd. Bangalore No. L 993 dt 7-8-31.

States that in case Mr. Abdul Rahman absents in the next meeting, one of the members of the Committee may preside.

Sus A. 10/8

42 Letter No. A 1-1/30-31 dt 2-12-31 from the President, Dt Board, Bangalore forwarding the resolution of the Park Fair Committee that the resolution of the Committee with the Audit Report be sent to Govt as a preliminary report and that the next meeting of the Committee be held on 16th Jan. 32.

(00) Submitted for perusal.

(01) The promised report may perhaps be awaited.

RMW 4/12 ~~Gen. Secy~~ 2nd Member 4.12.31

(02) 4/12 5/12

Sus A 7/12/31

44. Letter. no. C2. 3172 of 20.1.32. from the Deputy Commr Bangalore district, forwarding a copy of the audit report of the Park Fair together with the resolution of the Park Fair Committee, as a preliminary report

Note—Contn. Sheet

Serial No.

A

103 In this office letter no L 8296 of 15.5.30 the Dy commr Bangalore district was requested to obtain and forward the explanations of the persons responsible for the several irregularities referred to in the Audit report. The audit report has been considered by the Park Fair Committee. The committee's report has not yet been placed before the District Board as directed in this office letter of 15/5/30. (vide Para 35 supra also)

104 The resolution of the DBd, on the Park Fair Committee's report appears necessary before dealing with the several items referred to in the Audit report, which has not been returned by the Dy commr.

105) ~~Submitted for orders~~. The President District Board does not say as to when the Park Fair Committee's report would be placed before the DBd. The question is pending from a long time.

106) Submitted for orders.

SS 23.1.32 43

106) Some of the items in the Audit Report have been directed at the meeting to be referred to Mr Abdur Rahman, Mr Sanjeevappa &c. After getting their reports, the Comtee will have to meet again & come to final conclusions. The final report of the Comtee will have then to go before the Dt Board, who have been asked to send up their resolutions in the matter for the

NOTE—Contn. Sheet

LB File No. 137 of 1929

General and Revenue Secretariat

orders of Government.

107 The Dt Board may be asked to ~~expedite~~ arrange for the above very early.

108 The preliminary report of the Comtee is for perusal. It disposes of many of the objections in a summary manner by such observations as – 'The comtee did its best'; 'no remarks to offer'; 'found necessary'; 'no time to observe formalities' &c. Reference is invited to the general remarks at the end of the report.

For orders.

Gen'l Secy. ASR 27/1

109 The present report is not satisfactory. We may await the final report & the remarks of the D & Bd. & the D.C.

RG 30/1/32 ASR 30/1

110) Submitted with a draft D.O. reminder to the Dy Commr Bangalore district for approval or orders.

SS 16/3/32 AS

Gen'l Secy) ASR 17/3

111) RG 17/3

112) Issue & resubmit ASR 17/3

Issued. no L 6508 of 18.3.32. To. K. V. Anantaraman. Requests him to arrange to place the report of the P. & Comtee before the Board and submit their resolution with his remarks very early

no L 6509 of 18/3/32. Copy to President DBd Bangalore.

113) Resubmitted after issue as directed

SS 18/3 BJ 18/3

114) For perusal.

II Member) ASR 19/3

[illegible]

GENERAL SECRETARY. 27 JAN. 1932 No. 5387

Sus SS 1/2/32

GENERAL SECRETARY. 17 MAR. 1932 No. 6144

TYPING SECTION 18. MAR. 1932 GEN'L & I.L.V. SECTT.

SECOND MEMBER OF [illegible] No. 7872

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Serial No.

116) The Second Member wants to have a short note (1) setting forth the several irregularities noticed during the audit, and (2) stating if the Dt Board have properly set about investigating them.

117) The note may be put up early

AM 29/3

118) Submitted with a note.

SS 2/4/32

119) Please revise the note as indicated & send back the file to me by this evening

AM 5/4

120) The DC's reply to the reminder of 18/3/32 may also be put up & entered.

AM

Letter no C2-3172/29-30 dated 1/4/32 from the DC Bangalore, stating that the Principal DBD Bangalore has been reminded in the matter and that he would submit his opinion on receipt of reply from him.

121) Submitted with the note as revised

SS 5/4/32 7/4/32

122) Please have the note typed (2 copies) urgently.

AM 7/4

123) Submitted with a typed note

SS 7/4 7/4/32

124) With reference to II Members order noted above

125) Gen'l Secy)

AM 8/4

II Member)

HM 8/4

126) Seen - Reply from D.C. may be awaited. (I wanted to discuss this with him - & shall do so in June - after I return from leave)

AM 8/4

Ku 27-4-32

HM 28/4 AM 28/4

Sushee 1.6.32

SS 28/4

TYPING ... 7 APR ...

GENERAL SECRETARY 8 APR. 1932 No. 6760

OFFICE OF THE SECOND MEMBER OF COUNCIL 8 APR 1932 No. 8486

NOTAP Contn. Sheet

WD 02553--50,000--GPB--8-7 30

Bangalore St ...

22/5 4394

LB File No. 137 of 1929.

General and Revenue Secretariat

Letter No. A 1-1/30-31 dated 20-1-32 47
from the President, Dt Board, Bangalore
forwarding copies of explanatory
letters from Messrs. T. Rangaswamy
and B.H. Sanjeevappa on certain
subjects of the Audit Report with
the resolutions of the Park Fair
Committee thereon.

127) Submitted for perusal. (All these explanations have to go before the District Board)

AS 13/5

128) II Member) AM 18/5

129 19/5

Hm 20/5 AM 20/5

OFFICE OF THE SECOND MEMBER OF COUNCIL
19 MAY 1932
No. 9762

Sm 20/5

130 Submitted as directed with reference to para 126 supra

RMM 20/6

II Member) 131 AM 20/6

132) Please submit after Leg. C's ... week of ...

Please note AM 22/6

OFFICE OF THE SECOND MEMBER OF COUNCIL
No. 10697

RB 22/6/32

AM 22/6

Resolved as ordered

133) II Member) AM 2/7

Serial No.

51. Memo. no. 6325 dated 7.1.33 from the Deputy Commr Bangalore district, forwarding letter. no. Per 1P-3/32-33 dated 24/12/32 of the President DBD Bangalore forwarding extracts of the audit report so far considered with the resolutions of the Park Fair Committee and the District Board, together with a copy of the Proceedings of the meeting of the Board.

P.W.D

of 1929.

1st The main file leading to this office letter. no. L 8296 hb 137-29-9 dated 15/5/30 forwarding the audit report of the Park Fair 1929 to the President DBD Bangalore, requiring him to place the same before the Park Fair Committee and the DBD with the explanations of the persons responsible for the several irregularities referred to in the report, was submitted to the then Second member of Council, with the ad-interim report received from the President DBD on 21/9/32.

DNo L883.

N

2nd From the copy of the Proceedings of the District Board dated 31/12/32, enclosed with the letter, it is seen that the District Board have resolved that (1) Mr. B. Abdur Rahman is responsible for the gold medals which are missing and that he should make good the loss; (2) that the resolution of the Park Fair Committee regarding the cash balance of Rs. 59-1-0 be approved.

3rd Of these two items, the loss of gold

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

medals, was observed in the audit report during by the auditor of the Bangalore Office
the course of the audit of the accounts and
that of the cash balance of Rs 57-1-0, was noticed
during the course of Inspection of the Bangalore
District Board office by the then 3rd member
of Council on 25/3/31.

137 In this connection, Kind reference is invited to the copy of the explanation X S
furnished by Mr. B. Abdur Rahman
on all the points referred to him, particularly
to Paras 9, 10 and 11 relating to the accounting
of the cash balance, and Paras 17 to 19 relating
to the missing of gold medals.

138 As regards the missing gold medals
the District Board have resolved that Mr
Abdur Rahman is responsible for the loss and
he should make good the same.

139 Secondly, as for the cash balance.
they have approved the resolution of the X
Bandi Fair Committee which runs as follows:-
"Resolved that as the amount has since
been found to have been spent (1) for payment
of advance of Rs 8 to the Contractor for digging
a pit in the Theatre and (2) the balance to
have been spent for lunch on different
occasions. Therefore this amount may be
shown as spent."

140 In the explanation furnished by Mr S
B. Abdur Rahman on this point (Para 9 thereof)

Serial No.

It is stated that the cash balance of Rs 57-1-0 shown against his name and noticed by the 3rd member of Council during his inspection was not with him but that it was with the Concerned clerk G. Subbarao. and it is stated therein among other things that the clerk confessed at one of the meetings of the committee that the amount was with him alone and not with Mr. Abdu Rahmon. Further he says that the statement of assets and liabilities of the Park Fair, as prepared by the committee was considered in the Dist Board meeting held on 17|2|31 and a reference to the proceedings will clearly show that this amount has not been mentioned as an outstanding in his name. and that a reference to the cashbook of the Park Fair on 24|7|32 showed an entry made in it to the effect that the amount of cash balance was not handed over by Mr Abdu Rahmon.

141 The Park Fair was over by Jany 1930 and it was only in March 1931, more than one year afterwards, it was noticed from an examination of the books, that there was a need to show that the cash balance of Rs 57-1-0 was with the ex-President and it was directed that the amount may be got back from him without further delay.

(151-30) Z

142 The explanations of Messrs B. M

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

Muniswamappa, and the concerned Clerk G. Subba Rao, referred to in the Proceedings of the Park Fair Committee ~~as well~~ have not been enclosed as well as the Cash book, etc. referred to in the explanation of Mr. B. Abdur Rahman. If approved these may be called for and examined.

CM of Proceedings of the Board meeting of 17/2/31

143) ~~In view~~ In the presence of a record to show that the amount was outstanding against Mr. Abdur Rahman on 25/3/31, it is a point for consideration how the amount could have been spent for payment of advance of Rs 8 to the contractor for digging a pit in the Theatre and the balance for lunch on different occasions. ~~It is not~~ ~~etc~~ The resolution is not clear as to the authority under which the amount was spent, when and by whom, as it is stated in Para 9 of Mr. Abdur Rahman's explanation that the amount was produced before the auditor by Mr. B. Muniswamappa, the vice-President and the Clerk G. Subba Rao which goes to show that the amount was available even after the close of the Park Fair. In these circumstances the resolution of the Park Fair Committee ~~and~~ approved by the Board does not appear to be in order and the conduct of the officials requires to be noticed.

Z (as noticed during the 3rd member's inspection)

A

S

144) Mr. Abdur Rahman states that though Clerk G. Subba Rao was responsible for the custody of the cash balance has avoided the matter till it was noticed by the member of Council

Bangalore

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General and Revenue Secretariat

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during his inspection and that this is only an attempt to lay a charge of misappropriation of the sum at his door and that the matter is a serious one requiring particular notice of Government.

145 Submitted for orders with references.

SS CG
12/1/33.
13

146) It is subd. that the main file is before the Member.

147) The last of the resolutions of the Board is as indicated at A above not quite clear and does not appear to be in order.

148) For orders if the connected records should be got and the question of the Cash balance of Rs 57-1-0 pursued (vide Flag X)

Genl. Secy) MSX 16/1/33.

GENERAL SECRETARY
17 JAN. 1933
No.

149) Please bring up.

RG 18/1/33.

150) Please put up when the file reqd. to at A comes back from the member. If the file is not before the member, pl. get it back

RG 19/1/33.

151) The main file relating to the arrest report of

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

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the Park Fair Account is brought back & put up. The several irregularities referred to in the Audit report have been tabulated and put up in a separate note together with the remarks of the Committee. Q

152 The ~~present~~ report now submitted by the President DBD deals with only some of the items referred to in the audit report of which the items requiring notice are (1) the Loss of Gold medals referred to in the Audit report. and (2) about the cash balance of Rs 57-1-0 which was noticed during the course of the inspection of the then 3rd member of council as being with the ex-President. Z

153 Submitted with reference to Para 150

CB
19.1.33

154 It is for orders if the D.C. Bangalore Dt. may be requested to furnish his opinion on the items so far disposed of by the Bd. and the Bd. requested to Expedite the consideration of the remaining items.

Letter no. nil dated 29/1/33 from mr. B. Abdin Rahman re the cash balance.

Devt. Secy) 29/1/33

Second Member.

1.2.33.

156

7/2/33 RG 7/2/33 - 2/2/33

Recd 13/2

Office of the Second Member of Council. 2 FEB. 1933 No. 6271

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157) Submitted with two drafts for approval. (Para 156)

13.2.33.

188 6/13/2

53 Issued no. L 5443 of 15/2/33. To Dr Bangalore. Forwards the letters of the Servant and Mr. B. Abdul Rahman and requests him to furnish his opinion

54 No. L 5444 of 15/2/33. To the Servant DBD Bangalore Requests him to expedite the consideration of the remaining items referred to in the audit report.

Ltr. 123-26 86 11, 14, 16, 20, 29, 44, 46, 54, 56, 57, 58 & 59

Taken for hearing No 3581 by Mr. M. 98 & 21.2.33. Restored 24.2.33

15/2 55 Letter, no. C2-3572/32-33 dated 3rd Mar 1933 from the Deputy Commissioner Bangalore district furnishing his opinion on the several items referred to in the audit report of the Bangalore District Board Park Fair accounts

P. U. D III.

P. U. D I

159 The report of the President DBD Bangalore re the audit of the Park Fair accounts, and

P. U. D II

the letter of Mr. B. Abdul Rahman, furnishing his explanation regarding the cash balance of Rs 57-1-0 shown as remaining with him and noticed at the time of inspection of the DBD office by the then III member of council were sent to the Dy Commr Bangalore for furnishing his opinion.

160) The several points referred to in the audit report have been set forth in a separate statement.

Flag Q

161) The Deputy Commr states that in

NOTE—Contn. Sheet.

respect of all items except three, the explanations offered by the persons responsible have been accepted by the Park Fair committee and the District Board. and that in all cases he agrees with them.

162) As regards the contract for Thatti compound wall the Dycomm states that the lowest tender should have been accepted. and that regarding contract for electric lighting the explanation of the Park Fair committee may be accepted.

163) As regards the preparation of gold and silver medals, the Dycomm states that as the Board have not assigned any reasons to conclude that the explanations are not true & acceptable, the explanation of Mr. Abdur Rahman may be accepted and that as for missing medals it is difficult to fix up the responsibility definitely.

164) The point regarding ~~As regards~~ the cash balance of Rs Rs 57-1-0 shown as pending with the Retrenchment Mr. B. Abdur Rahman, noticed during the course of inspection of the Board office by the hon 3rd member of Council, has been noted upon in paras 137 to 144 supra. In this connection Mr Abdur Rahman has sent up a separate communication explaining certain facts. that the cash balance was not with him

In view of the explanation furnished by the ~~board officials~~ it is for orders whether

P. W. D. II

O

Serial No.

the resolution of the Board approving the resolution of the Park Fair in this respect may be accepted as being in order.

165) Submitted for orders with reference to Para 156 supra

SS CC 13.3.33

166) In his letter dy 24-12-32 the President stated that the remaining portion of the Audit report would be placed before the DLBd at its next meeting & their resolutions subd. These have not yet been recd & it is for orders if their receipt may be awaited so that orders may be passed by Govt once for all on all the points

168) not necessary to wait

167) The Dy Comr letter under Disposal gives his opinion on the resolutions of the DLBd on the points considered so far, called for under the Members order in para 156

II Member) AM 16/3

169) Please send thro' the Secy

Office of the Second Member of Council, 17 MAR. 1933 No. 7602

File got back from chapter 8/5.

56. Letter no. Per. 11.4/32-33 dated 5/4/33 from the President DBD Bangalore forwarding complete extracts of the Audit report together with the resolutions of the Park Fair Committee and the District Board thereon.

P.U.D. IV

170) Kind reference is invited to the points marked at pages 7, 13, 63 and 86 of the report now submitted.

Z

171) At Page 13 of the report, it is seen that the DBD have resolved that an enquiry

NOTE—Contn. Sheet.

regarding the alleged defalcation of extra light charges recovered may be made and necessary action taken by the President. It is not clear whether any action has been taken by the President in the matter.

172) Regarding non-accounting of sale realisations of certain printed publications referred to in the audit report, the Board have resolved that the concerned clerk may not be charged with defalcation but the Board have however resolved that there was irregularity in the sales. The auditor in his note, states that a sum of Rs 130, must have been realised and misused. Page 63 of the (report)

173) From the reports now received, the points which seem to require notice are.

(i) Re the accounting of the cash balance of Rs 57-1-0 relating to the Park Fair, ~~[illegible]~~ recorded as pending with the ex-President and noticed during the course of inspection of the DBD office by the then III member of council in March 31. In this connection Mr B. Abdul Rahman has written a letter stating that no money was left with him and that the concerned clerk G. Subba Rao of the DBD office was responsible for the same. ~~It is for~~ This point has been noted upon in Paras 135 to 144 of the notes and the resolution of the DBD in the matter does not appear to be in order. P.U.D ~~III~~ II W

(ii) Alleged defalcation of extra light

4566

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charges.

(iii) non-accounting of sale realisations of certain printed publications referred to in the audit report, amounting to Rs 130/-

174 Submitted for orders. (Ref Para 169)

CB
8/5/33.

175) Please put up the COB of the Prop of the DTBd held on 11.2.1933 relating to the remaining portion of the Audit report, not dealt with in the Bd's Prop of 3.12.1932.

xx AM 14/5

F 176 LB file 58-32-34. containing the proceedings of the meeting of the Bangalore DBd held on 11/2/33 is put up

CB
15/5

177 The Resolutions of the DTBd on the several points noticed during the audit after considering the opinions of the Park Fair Comtee will be found in the Boards Proceedings dated 3.12.32 & 11.2.33.

A & Z

The observations of the Auditor, the opinion of the Park Fair Comtee & the DTBds resolutions are contained in the typed statements sent by the President, DTBd.

178 Of the resolutions passed by the DTBd on 3.12.32, the Dy Com agrees with the opinion of the Board in all cases except three, which he has dealt with in paras 2 to 6 of his letter of 3.3.1933 In regard to these three he practically agrees with the Park Fair Comtee, though in the case of no (i) he says that the lowest tender should have been accepted. Regarding the missing gold medals the resolution of the Dr Board that Mr Abdur Rahman is responsible & that he

P.U.D III

x(i) Contract for Thatti compound & Stalls
(ii) Contract for Electric lighting
(iii) Preparation of gold & silver medals & cups

NOTE—Contn. Sheet.

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should make good the loss is not accepted by the Dy Com^r who says that the correspondence ~~[illegible]~~ gives the impression that both Mess Sanjeevappa & Abdur Rahman are at fault & that it is rather difficult to fix up the responsibility definitely.

179) The Dy Com^r has not stated anything about the resolution of the Board accepting the opinion of the Park Fair Committee about the cash balance of Rs 57-10 shown against Mr Abdur Rahman, viz, that the amount was to be taken as having been spent. Perhaps he agrees with the Board in the matter. Reference is invited to paras 139 to 144 Supra where this point has been discussed & the correctness of the decision questioned. It is however doubtful if it is necessary to pursue the matter further.

180) Regarding the resolutions of the Dt Bd on the remaining points passed at their meeting held on 11-2-1933, the Dy Com^r has not furnished any opinion, and it is for orders if the same has to be called for. ~~[illegible]~~ The important points dealt with are in regard to the alleged defalcation in respect of the receipts on account of (1) extra lights supplied & (2) the Park Fair Guide or Bulletin. Regarding the former the Board has resolved that an ~~[illegible]~~ enquiry may be made & necessary action taken by the President, and about the latter the Board consider that the concerned clerk may not be charged with defalcation, though there was irregularity in the sales.

181) Subd with reference to para 169

Gen Secy

AM 17/5

A.S. to please speak HW 16/6.

~~[illegible]~~

GENERAL SECRETARIAT 18 MAY 1933

Bangalore District [illegible]

General and Revenue Secretariat	File No.	of 193	[App. F. III—2

Serial No.

TYPING SECTION 3 JUL. 193 GENL. & REV. SECTT.

Typing section

Recd 3/7

183 The Statement prepared in the Office under the instructions of the Gen'l Secy may be got typed & submitted.

Early [illegible] 1/7

182 Typed statement is put up as directed

PS 4/7/33

NOTE—Contn. Sheet.

Serial No.

V

183 Of the items 1 to 10 in the typed statement put up, those in which the Deputy Commissioner has not accepted the resolutions of the District Board are Nos. 1, 2, 8 and 10.

Nos. 1 and 2 relate to mere observations of the Auditor about which no orders are necessary.

Regarding No. 8 - contract for electric lighting - the Deputy Commissioner has, in para 4 of his letter dated the 3rd March 1933, given reasons for accepting the explanation of the Park Fair Committee for not calling for tenders. The opinion of the Deputy Commissioner may perhaps be approved.

P. U. D III

Regarding No. 11 - Preparation of gold and silver medals and the missing medals - the Deputy Commissioner has stated that the insinuation conveyed by the Auditor's remarks that the delay in taking up the work and entrusting it to particular persons was intentional and with a motive is not justified by facts on record, and that the chief defect in this connection was that no trouble was taken to verify the quality and weight of the medals and cups. He, however, thinks that the explanation of Mr. Abdur Rahmon that the medals and cups were selected and valued by the several sub committees and that payments were made after verifying the weights, may be accepted, though in view of the whole thing having been done in an informal manner for want of time, the verification etc.,

NOTE—Contn. Sheet.

WD 0246 -GPB—15,000—22-8-32

etc., may not be on record. Regarding the missing medals, he states that it is rather difficult to fix the responsibility definitely though a perusal of the correspondence between Messrs. Abdur Rahmon and Sanjeevappa gives the impression that both are equally at fault. In the circumstances the opinion of the Deputy Commissioner may be accepted.

Of the remaining items in the statement, on which the Deputy Commissioner has not offered any remarks and which have not been specifically referred to him, the important ones are Nos. 13, 14 and 16.

Items 13 and 14 relate to certain alleged defalcations. The District Board are of opinion that an enquiry be made regarding No. 13 re-collection of extra lighting charges and necessary action taken by the President. About No. 14 - accounting of sale of copies of the Park Fair Guide - the Board's opinion is that the concerned clerk may not be charged with defalcation at this distance of time, the bill relating to the item having been finally settled. The resolutions of the Board may be accepted.

The last item, viz., No. 16, relates to the accounting of the cash balance of Rs. 57-1-0 shown as outstanding with the Ex-President Mr. Abdur Rahmon.

The Park Fair Committee Meeting held on the 24th July 1932 found that the amount in question

L 4506 ✓ 119

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question had been spent for payment of advance to a contractor and for providing lunch, etc, and this resolution of the Committee has been approved by the District Board.

Para 9 of Mr. Abdur Rahmon's memo dated the 30th November 1932 in the file also explains how the amount could not have been with him as he was not handling cash at all. In these circumstances no further enquiry seems called for in the matter and the resolution of the DI Bd may be accepted

Subd as directed.

Gen'l Secy

Am 5/7

P

Letter no. C_2 D.B. 132/32-33 dated 29/6/33 from the Deputy Commr Bangalore district forwarding a copy of the notes of inspection of the office of the President District Board Bangalore held by him on 21/6/33.

P.U.D. V

Pages 6 & 7 of the inspection note deals with the affairs relating to the Park Fair of Dec 1929

Submitted with the reference as directed

6/7/33

None of the items referred to above, except the one relating to the cash balance of Rs 57-10, is mentioned in the Dy Com's notes of inspection. He has sent a Statt showing the accounts of the Comtee as on 18.6.33 & also given details as to the action taken for the recovery of the amounts yet to be collected.

Gen'l Secy

Am 17/4

NOTE—Contn. Sheet.

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The D.E.'s opinion on items 11 to 16

189 in the statt prepared by the office may be called for.

20.7.33

Submitted with a draft for approval

21.7.33.

Issue

19/

TYPING SECTION
21. JUL. 1933
GENL. & REV. SECTT.

Issues. not 738 of 25/7/33. To D.E. Bangalore. 57
forwards a statement of noticeable items referred to in the audit report (enclosing records) and requests him to furnish his opinion on each of the items and also enquires what action has been taken by the President in respect of the defalcation said to have been committed by the clerk in regard to the extra lighting charges.

Sus A
26/7
Reminders to issue once a fortnight

Letter. no. C2-35/2 dated 18/8/33 58
from the Dy Commr Bangalore district furnishing his opinion on the several points referred to him.

Dy D)

192 The several items referred to him for opinion are enumerated in the statement flagged (j).

J.

193 The Dy Commr states that the

Serial No.

resolution of the District Board in regard to items 1 ~~to~~ and 5 of the statement appears to be correct.

194) As regards item no 2 re purchase of fire works he states that it looks as though the Park Fair committee wanted to patronize all the persons who tendered for the contract.

195) Re extra lighting charges, it is stated that he has called for a report and would furnish his opinion after the same is received.

196) Re the alleged defalcation of the realisation from the sale of copies of the Park Fair Guide he is of opinion that Rs 50/- may well be recovered from the clerk responsible.

197) As regards the last item no 6, re the accounting of the cash balance of Rs 57-1-0 shown as outstanding with the ex-President Mr. Abdur Rahman, the Dy Commr states that the clerk G. Subbalad, who is reported to have stated before the Park Fair Committee on 24/7/1932 that he was the custodian of the money and responsible for the financial transactions, should be asked to make good the amount and that the resolution of the DBO to slur over the matter does not appear to be correct.

198 Submitted with reference to Para. 189.

Sd/ 28/8

(Genl Secy) 199) 28/8

GENERAL SECRETARY 29 AUG. 1933 No

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

201) The Genl Secy directed that a Diary 50 may be put up reviewing the whole correspondence with recent observations & accepting generally the recommendation of the Dy Com. ...

A.S. to Hon'ble Speaker 4/9

L 939

63 File No. 137 of 1929

General and Revenue Secretariat

202) Submitted with a draft G.O. for consideration

SS 7.9.33 AW

203) Please bring up.

AM 18/9

Even in [illegible]

Rec'd 21/9

204) A statement showing the audit objection, the resolutions of the P.F. committee and that DBD together with the remarks of the Dy Comm is put up as directed, for being incorporated in the Govt order

SS 27.9.33.

205) Please put up a typed draft (The State need not be typed now.

AM 4/10

206) Submitted with a typed draft

SS 5/10

207) For consideration

(Sen'l Leg)

AM 5/10

208 The draft requires elaboration All the items should be brought out in the statement. Please bring up for further instructions. The extra lighting charges the further report from the D.C. has not yet been read. An urgent D.O. reminder should be sent to him

[illegible] 30/12

209 Please put up a draft reminder.

AM 2/1/34

210 Submitted with a draft D.O. reminder

SS 2/1/34 AW

211) Issue & resubmit

AM 2/1

GENERAL SECRETARY 5 OCT. 1933 No.

Issue & Resubmit

TYPING SECTION 3 JAN 1934

Serial No.

Issued. no. L 4926 dt 3/1/34. To K. V. Anantaraman. Esq. BA. Requests him to furnish his opinion without further delay

212) Resubmitted after issue as directed

SS 3/1/34 AV

213) The Dy commr, Bangalore district, wrote to say in his letter - no. C2-3572/32-33 dated 5/1/34 ~~that~~ that he has asked the President, DBD, Bangalore, to send his report within a week and that soon after its receipt he would furnish his opinion.

A

214) He was reminded again on 15/1/34 demi-officially. The report has not been received here yet.

215) Another draft D.O. reminder is put up for approval

216) Issue 26/1

SS 26/1/34 AV

Issued. no L 5649 dt 27.1.34. To. K. V. Anantaraman Esq. BA. Requests him to arrange to furnish his opinion without further delay

SS 29.1.34

59 Letter. no. C2-3572/32-33 dated 27th March 34 from the Dy commr Bangalore district, forwarding the report from the President DBD Bangalore re the alleged depreciation in the collection of the extra lighting charges during the Pam Pay years

Sub B Reminder issue once a week

B 6/1

D.O. R. Subd 13/1/34 Issue

AV

TYPING SECTION 26 JAN 1934 GENL. & REV. SECTT.

NOTE—Contn. Sheet.

Bangalore District Board Pam Fair accounts

LB File No. 4357 ~~3561~~ 4454 137 of 1929

General and Revenue Secretariat

217.) The deputy commr states that he agrees with the President that the responsibility for the amount must be placed on the temporary clerk Raja Rao who is not in Govt employment now.

218) Submitted with a draft G.O. already put up in the file.

SS 31.3.34 AN

219. Please get pages 2 to 5 of the draft typed as revised.

AM 7/4

Submitted with a typed copy of the draft as revised

SS 9.4.34

The draft G.O is for consideration. It has been revised on the lines instructed by Mr H.V. Rameswami.

AM 11/4

Devt Secy

Second Member
Dewan

MW 11.5 AM 11/5

approved as modified

16/5

17-5-34

MW 18.5.34

9 issue AM 19/5

17 MAY 1934 No. 7341

12 APR. 1934 3034

TYPING SECTION 7 APR. 1934 GENL & REV. SECTT.

12 APR. 1934 3034

OFFICE OF THE SECOND MEMBER OF COUNCIL 11 MAY 1934 No. 7511

TYPING SECTION 18 MAY 1934 4pm GENL & REV. SECTT.

4454 Dec 1929

General and Revenue Secretariat

63 File No. 137 of 1929.

[App. F. III—2

Serial No. 60

Issued. not 8440-2 dt 25/5/34. To Present DBD Bangalore, DC Bangalore. Vcomptr. Passes orders on the several points and directs that the cash balance of Rs 57-1-0 be recovered from Clerk G. Subbarao of the DBD office and half the cost of the Pam Fair Guide Viz Rs 50/- alleged to have been defalcated be recovered from the temporary Clerk Narayindasa

B H Sm

83 28/5.

NOTE—Contn. Sheet.

WD 0434—GPB—15,000—12-10-33

Issued
&
Received

LB 137-29

IMMEDIATE.

&

CONFIDENTIAL.

To

The Comptroller to the Government of

Mysore, Bangalore.

No L 5407 of 18.1.30.

Sir,

With reference to G.O.No.L.8076-78/L.B. 114-18-5 dated 31st May 1929, sanctioning the holding of a "Fair" by the District Board of Bangalore during the Christmas of 1929, I am directed to request you to kindly depute at once a competent accountant of your Office for auditing the accounts of the "Fair" held at Bangalore in December last. A report on the result of the audit may be submitted to Government within two weeks. The President of the District Board has been requested to make all the accounts and connected papers availabl for the audit.

I have etc.,

DRAFT) 18/1/30

Genl: Secry to Govt.

Memo No.L. 5407 of 18/1/30

Dated, January 1930.

Copy of the above is forwarded with compliments, to the President, District Board, Bangalore, for information and necessary action.

Pres' Bd Bangalore.

By Order,

DRAFT) 18/1/30

For Genl: Secry to Govt.

18/1/30

18/1/30

SUBJECT

Confidential

Section LB

File No. 137-29

Serial No.

No. L 5574

Diary No. of letter replied to L 3215

General and Revenue Secretariat

( )

the 192

Date of issue 22/1/30

Signed by Mr. M. Somesvara Rao

List of enclosures

Copied by

Examined by

D.O.

To

The Comptroller to the Govt of Mysore

Dear Sir.

In continuation of this office no L 5407 LB 137-29-1 dated 18th instant, requesting you to depute at once a competent accountant of your office for auditing the accounts of the DBD Park Fair held at Bangalore in Dec ~~last~~ 1929, I am ~~directed to~~ desired request you to be ~~so good as~~ to ~~ask the~~ kindly instruct the accountant to give special

over

WD063—GPB—20,000—1-8-29

attention to the marginally noted points, during the course of ~~his~~ the audit.

1) Has there been any warehouse refunds?

2) Have there been any inflated bills?

3) Has the gate money been fully collected?

~~I have etc~~
Yours sincerely

22/1/30

RG
22/1/30.

22/1/30 ~~General Secy to Govt~~

22-1-30

SUBJECT

Immediate

Section LB

File No. 137-29

Serial No. 3

No. C5561

Diary No. of letter replied to L 3793

General and Revenue Secretariat

(LB)

the 192

Date of issue 23/1/30

Signed by Mr. J. K. Somerset Dept.

List of enclosures

Copied by Exn. of the

Examined by

To

The Resident DBD Bangalore

(thro the DC Bangalore)

Sir.

With reference to your letter no 400 dated 21st inst, suggesting that the accounts of the Park held in Dec last, may be audited after it is scrutinized by the Park Fair Committee, I am directed to request you to call for a meeting of the Committee ~~early~~ immediately and ~~hurry up~~ finish with the bills. I am to add that the audit now ordered may go on & the bills may be submitted for audit as they are ready, without loss of time ~~and~~ that the audit

over

WD063—GPB—20,000—1-8-29

~~now ordered may go on~~

I have etc

RG 23/1/30

23/1/30

General Secy to Govt.

Memo:— 23/1/30 (5562) 23/1/30

Copy give above is forwarded with compliments to the Comptroller to Govt for information

RG 23/1/30

28/1

For General Secy to Govt

23/1/30

989 4129

LB 137-29-5

GENERAL SECRETARY, 17 FEB. 1930

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF MYSORE,

D. O. No. 607 LAD

Bangalore, dated 13th Feb 1930

Dear Sir,

With reference to your D.O.No.L.5974 of 8th instant regarding the report on the result of the audit of the accounts of the "Park Fair" of December 1929, I have to inform you that the Auditor is now engaged on this work since 27th January 1930 and expects that the work, if required to be done thoroughly, will take another two weeks. He expects to be able to give the complete report by about the end of this month. I have instructed him to expedite the work without sacrificing thoroughness.

Yours sincerely,

S. Shamanna

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Govt. of Mysore,
General Departments, Bangalore.

MSR

GEN. & REV. DEPTT.
4688
20 MAR 1930
L. S. G. [illegible]

I think we need the Comptroller's [illegible] to audit the Bangalore Fair. What has happened?

RG
26/3/30

Mr SS
SS 26/3.

LB file 137-29 on the subject is put up.

The Comptroller to Govt in his letter no 607 of 13/2/30 wrote to say that the work would be expected without sacrificing thoroughness.. No reminder was therefore issued. and his report is awaited.

If approved another reminder will be issued now

SS
26/3/30.

3463
26/3

[illegible]
Should we
Shd. have been done.
[illegible]

RG
26/3

RG
26/3

Submitted with a draft do [illegible]

No. 690 E1 Report 453 Bangalore, dated 13th 27th March 1930.

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

4850

L B 137-29-6

To

R. Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Govt. of Mysore,
Bangalore.

Sir,

With reference to your letter No. L.5409/L.B. 137-29-1 of 18th January 1930 and D.O. No. L.5514/L.B. 137-29 dated 22nd January 1930 and subsequent reminder D.O. No. L 5974 dated 8th February 1930, re. the audit of the accounts of the Christmas Park Fair of December 1929 held at Bangalore, I have the honor to forward herewith the Audit Report of the 'Park Fair' for -- information and orders of Government.

2. Audit has been conducted keeping in view the special points indicated in the confidential D.O. covering in detail the several activities of the 'Fair' and bringing out the irregularities connected therewith.

3. Reference is kindly invited to the following paras of the report dealing with the main irregularities :-

Para II (5) and (6)

4. The above paras show the unconstitutional way of calling for the meetings of the Committee and carrying out the resolutions without the consent of all the members of the Committee.

Para. III

5. Attention is prominently invited to the several defects, irregularities and noticeable points in connection with the management and working of the Park Fair under all items of expenditure, with no regard to augment the resources of the Park Fair Fund. The following are some of the more important

items :-

(a) Sub Para. 3 :- Gate Money Contract.

The fixing of an Arbitrary sum of Rs 1,750/- for the extended period, the non recovery of even this -- amount even after the close of the Park Fair, ~~without~~ and also taking any agreement on stamp paper specifying the terms of payment, are instances of want of attention to the Financial interest of the 'Fair'.

(b) Sub Para 4 :- Gambling Stall

The refund of Rs 1,600/- to the contractors for games of skill was in contravention of the terms of agreement entered into with them. The net collection of Rs 1,900/- under this item was low when compared with other higher offers which should have been accepted in the absence of reasons to the contrary.

(c) Sub Para 10 :- Gold and Silver Medals

This was rushed through at the end of the "Park Fair" without regard to economy and correct weight. The incurring of this expenditure under this item is open to question as pointed out by Mr. B. H. Sanjeevappa, one of the Joint Secretaries.

(d) Sub Para 11 - Subventions.

Differential treatment in the payment of subvention is noticeable. Sufficient regard was not paid to the resources of the Fair in incurring this expenditure.

(e) Sub Para 13 :- Agreement with contractors .

There are flaws in the agreements entered into with the contractors. The conditions of the contract have not been enforced. The refund of Rs 1,600/- to the gamblers and the non-recovery of ground rent of

Rs 100/- due from Mr. L.S. Rao are the more important instances of non-enforcement of the conditions of -- agreement.

(6) Para 1V. Receipts

The fundamental defect noticed is the absence of uniform procedure of issuing official receipts in the prescribed form for the moneys received. It is not possible to make out whether all the money - - received has been taken to account and facilities -- existed for fraud and misuse of money by those who handled it. In the following items the possibility of such misuse was very great as a result of not taking the required precautions :-

(a) Sub Para 11. Receipt on account of extra light

The realisation on account of this, was not properly safeguarded. Due to want of maintaining correct list of parties to whom extra lights were provided and entrusting the collection to the clerks, the misappropriation of such collection was rendered possible.

(b) Sub Para 12. Park Fair Bulletin

The management of the above discloses waste of money in the preparation of the same, with no - - proper account of the receipt and the copies sold. As a result of not maintaining correct account of copies printed, copies sold and the balance remaining and neglecting the safeguard needed in respect of the realisation of copies sold, the misuse of money has been rendered easy.

7. Para IX Expenditure

(a) The Park Fair authorities have opened an account in the "Devanga Bank" in the name of the President, Park Fair, in addition to the already

existing Drawing account in the Mysore Bank. This should have been done with the sanction of Government.

(b) Sub Para (iii) Utilisation of receipts for -- expenditure discloses defects in procedure. All collections should have been remitted to the Bank and cheques drawn for expenditure. Heavy cash payment out of collection was unauthorised.

8. Para. X Vouchers & Bills.

(i) Sub Para (b) Supply of luxuries like gold flake cigarettes and almond fancy sweets. These appear to be questionable.

(ii) Sub Para (d) Questionable payments.

The examination of several payments made - - already and claims awaiting payments at the time of audit has revealed the following questionable payments. These are analysed as follows :-

(a) Avoidable payments		Rs 1,800/-
(b) Suspicious payments		Rs 9/-
(c) Extravagant	"	Rs 4,623/-
(d) Irregular	"	Rs 8,905/-

(iii) In Paras XI to XIV inclusive, the above payments have been discussed in detail. The important items are noted hereunder.

(a) The refund of Rs 1,600/- to gamblers contrary to terms of agreement is classified under avoidable payment.

(b) The expenditure incurred in meal and lunch charges amounting to Rs 2,059/- as compared to a sum of Rs 643/- spent in December 1926 for similar item and the money spent on stationery, printing and advertisement compared with the amount spent in December 1926, are prominently brought under

extravagant

"Extravagant payments".

(c) The payments not covered by Committee's previous sanction are classed under Irregular payments.

9. Para XV (A) Losses sustained by the Park Fair :-

(a) This is the most important portion of the audit report . Due to want of proper management, the Park Fair finances sustained losses to the extent of Rs 7018/- The instances cited show that if economy and forethought were observed by the authority, the above loss would have been minimised to a great extent.

(b) Among the glaring instances noticed, the mismanagement of the Bulletin of Park Fair Guide and account thereof may be set forth as one. So far no receipt realised by the sale of copies is taken to the cash book and no account ofcopies sold and the balance available etc. produced for scrutiny inspite of - - repeated requests.

(c) As regards the realisation of the dues on account of extra electric lighting charges, the important papers connected with it were not produced before the Auditor. The collection of this ~~idea~~ dues seems to have been entrusted to the temporary clerks and it is doubtful if all the dues recovered by these clerks have been remitted to Office. It is suspected that fraud has been committed in this as can be seen from an instance of the money being recovered by one of the temporary clerks and being omitted to be remitted to the Office.

10. Para XV (B) Materials Account.

Non-observance of rules and the omission to - - maintain correct account of receipts, issues and - balance of materials purchased has led to loss of

valuable materials. The loss of 7 gold and 3 silver medals and major portion of cloth purchased for decoration etc., can be stated as glaring -- instances.

11. Para XVIII. From the accounts rendered by the Economic Superintendent as one of the -- Joint Secretaries, for the advances given to him for Intensive Propoganda work and Taluk Exhibits, it is seen that the expenditure incurred for items like lunch, meal and the cinima was too high.

12. Para XXI. Art Section

The entrusting of the management of this Section to a private individual and want of control over the scale of expenditure incurred by him indicate want of attention to the financial interests of the show.

13. Para XXV. Neglected income

Proper precautions were not taken to ensure the proper collection and remittance to Park Fair Office of entrance fees from the following displays which had been reserved to the Park Fair :-

(a) Atheletic Sports
(b) Motor Jamkhana
(c) Dramatic and other performances

14. Para. XVI. Financial position.

The net effect of the operations of the Park Fair of 1929 would result in a deficit of Rs 2,600/- taking into consideration the sums still recoverable and -- claims yet to be discharged. If the proposal of the President of the Park Fair to reduce the claims of certain Government Departments, is agreed to, it may be possible to balance the income and expenditure.

How far this anticipation will be realised will be known only after the accounts are closed -- finally.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

P.A.

Appendix F G—1

SUBJECT

Immediate Confidential

Section LB

File No. 137-29

Serial No. 7

No. L 8296. Encl annit report & appendices (Scaled cover)

Diary No. of letter replied to L 4850

General and Revenue Secretariat

(LB.)

the 192

Date of issue 15-5-30

Signed by Mr. J. K. S. Eyre

(To be returned with reply)

(Pages 1 to 68 and appendices A to E)

SB 14/5

List of enclosures

Copied by

Examined by

To

The Deputy Commissioner

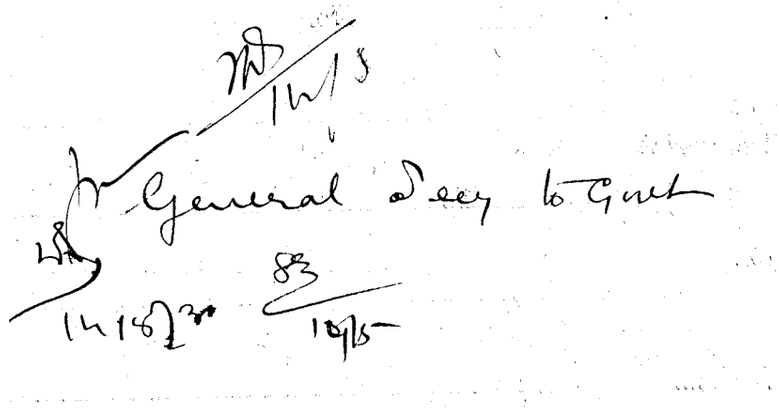
Bangalore District

Sir.

I am directed to forward herewith in original the annit report of the Bangalore District Board "Park Fair" ~~accounts~~ held in Dec 1929 and to request you to be so good as to obtain and forward the explanations of the persons responsible for the several irregularities referred to therein. The annit report may be placed before

over

it has not been done yet. and
then with the communities
report before the District Board
and their resolutions sent up
for the orders of Government.
with the most profound esteem
I have etc



Confidential
& Immediate.

Deputy Commissioner.

L-B137-29-8

DEPUTY COMMISSIONER'S OFFICE,
BANGALORE.

D. O. Fe 11261/4-30

Dated 19th May 1930

GEN. SECTY
5862
27 MAY 1930
L. S. R. BRANCH

Dear Sir,

RR 22/5/30.
Mr SS
HS
27/5/30

I am in receipt of your communication No. ~~[illegible]~~ dated 14th May 1930 regarding the audit of the Park Fair accounts. I have requested the President, District Board to furnish the explanation of the officers concerned together with resolution of the District Board. A special meeting of which may be summoned for the purpose before the present Board dissolves. The communication was received in this office on the 15th and has been forwarded to the President on the 16th idem.

Yours Sincerely,

[signature]

To

R. Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Govt. of Mysore,
Bangalore.

L.S.R.

GENERAL AND REVENUE SECRETARIAT,

Dated, Bangalore, 29th May 1930.

D. O. No. L 8686
L 13137-29

Dear Sir,

Please see your D.O. letter No. 11261, dated 19th May 1930 about the Bangalore Park Fair account. Will you kindly report to Government what action you have taken in the matter. You are perhaps aware that the present District Board will cease to exist in a couple of days.

The favour of an immediate reply is requested.

Yours sincerely,

To

A. K. Syed Taj Peeran, Esq., B.A.,

Deputy Commissioner, Bangalore District.

Dear Sir,

Please see your d.o. letter no. 11261 of 19.5.30 about the Bangalore Park Fair Acctt. Will you kindly report to Govt what action you have taken in the matter. You are perhaps aware that the present St BO will cease to exist in a couple of days.

The favour of an immediate reply is requested.

Y.S.
RG
29/5/30.

For apply
RG
29/5/30

3rd March

Appendix F G—1

SUBJECT.....

Diary No. of letter replied to.....

General and Revenue Secretariat

(LB.

the 193

Date of issue 11/6/30

Signed by Mr J. K. S. Gen

List of enclosures.....

Copied by.....

Examined by.....

Innerate.

Section LB

File No. 137-29

Serial No.

No. L 6

~~To~~

Dear Sir.

I am desired to invit reference to this office no L 8296 LB 137-29-7 dated 15/ requesting you to obtain an forward the explanations of the persons responsible for the several irregularit referred to in the audit repo of the Bangalore District Bra "Park Fair" held in Dec 192 and to request you to kindly state when a final reply

over

WD 02327—GPB—5,000—15-4-30

Deputy Commissioner.

DEPUTY COMMISSIONER'S OFFICE,
BANGALORE.

D. O. .C2-3172/29-30.

Dated 23rd June 1930.
6412

Dear Sir,

With reference to your D.O. Letter No. Camp L.6/LB.137-29 dated 11-6-30, regarding the explanations of several officers on the irregularities noticed during the course of Audit of "Park Fair Accounts", I write to state that since the District Board was under reconstitution, till recently, the matter could not be expedited. The question will be taken up and the matter disposed of expeditiously.

Yours Sincerely,

R. Ranga Rao, Esq., B.A.,B.L.,
General Secretary to Government,
Bangalore.

straight off placed before the District Board

215 13-1-29-25

B. ABDUR RAHMON, B.A.

BAUNKEY NAWAB STREET,
BANGALORE CITY.

Dated 2nd October 1930.

£1781
5.10.30

To,

M. Seshadri, Esquire, M.A.,

Deputy Commissioner, Bangalore District,

BANGALORE.

Dear Sir,

With reference to D.O. No. C.2, 3172/29/30 dated 31-9-30 received on 1st August 1930. intimating me that the meeting of the Park Fair Committee should be conducted under my Presidentship, I beg to inform you that the papers connected with the Park Fair which are in the District Board Office have not yet been placed under my disposal.

I learn that the Audit Report of the Park Fair came before the Standing Committee on 18-9-1930 and the same was also placed before the Board on 20-9-30, but was adjourned as the matter was incomplete without bringing to the notice of the Board the Resolutions of the Standing Committee.

In the interests of the finances of the Park Fair, as there are large sums yet to be collected and to be paid for which no steps seem to have yet been taken, I think the matter will receive proper attention if it is entrusted to such of the Members of the Park Fair Committee who are the members of the present Board before whom the matter has to go for final decision, as these members will be in a position to explain the situation to the Board satisfactorily.

No. A. 1-1/30-31.
Encls. 8

Bangalore 12th December 1930

From

V. VENKATAPPA, Esq.,
President, District Board,
Bangalore.

DEPUTY COMMISSIONER'S OFFICE
14 DEC. 1930
No. 8. 10165 To
BANGALORE DIST.

GENERAL BRANCH
3145
13 DEC. 1930
L. S. G. BRANCH

C2-3172/29-30 Encs 8 Pages.

Forwarded with compliments.

Deputy Commissioner,
Bangalore District.

To

R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to the Government of Mysore
BANGALORE.

Through:- The Deputy Commissioner, Bangalore District.

SIR,

With reference to your D. O. letter No. L. 4698/L. B. 127-29 dated 28th November 1930, addressed to the Deputy Commissioner, regarding Audit Report of the Park Fair, I have the honour to inform you that the Audit Report forwarded by you was received by my predecessor on 18th May 1930 and was sent to the Office on 5th June 1930.

2. I took charge of the office of the President only on 21st June 1930. Full copies of the Audit Report were got prepared and sent to the twelve members of the Park Fair Committee for furnishing their explanations with this office No. 479 dated 9th July 1930.

3. In the meanwhile a meeting of the Park Fair Committee was arranged to be held on 14th July 1930 to consider the Audit Report but was postponed as an objection was raised by Mr. B. Abdur Rahmon. In this connection, I beg to invite your kind reference to this office D. O. letter No. A 1-1/30-31 dated 21st July 1930 enclosing copies of correspondence between this office, Mr. B. Abdur Rahmon and the Deputy Commissioner regarding the holding of meeting of the Park Fair Committee.

4. As no reply was received from the members of the Park Fair Committee, the consideration of the Audit Report was straight off placed before the District Board on 21st July 1930

Secondly it will not be possible to furnish a satisfactory explanation to the various observations made in the Audit Report, if the same is not dealt with in detail by -- persons who were responsible for the conduct of the Fair, as the Report has already created much unnecessary hue and cry in the public. Therefore, particularly in the best interests of the fair name of the persons that were responsible for the conduct of the Fair, I think, a detail explanation is most essential.

I hope you will kindly look into the matter and decide in a way as to give a finishing touch to this affair at an early date.

I shall be gald to have a personal discussion with you to make the situation clear.

Yours sincerely,
Sd. B. Abdur Rahmon,

5-10-30 Copy forwarded with compliments to R. Ranga Rao, Esq, B.A, General Secretary to Govt. of Mysore, for favour of information.

B A Rahmon

Copied by.....

Examined by.....

"Park Fair" held in Dec 1929 and to request you to kindly state when a final reply

WD02327—GPB—5,000—15-4-30

FROM

THE PRESIDENT,
BANGALORE DISTRICT BOARD.

TO

DATED

DESPATCHED

RECEIVED

GENERAL NO.
NO.

ENCLOSURE NO.

5. The District Board resolved on 31st July 1930 (copy of the resolution enclosed) that the office must prepare a note on the several objections raised by the Auditor, send for the explanation of the person or persons responsible and place it before the Standing Committee for consideration.

6. The temporary clerk employed by the Park Fair Committee was ordered to prepare an office note, as per resolution of the Board on 5th August 1930 which he submitted only on the 18th September 1930. The office note was got prepared by him after several warnings. As there were certain allegations against the temporary clerk in the Audit Report regarding mishandling of money in connection with the recovery of charges for extra lights and the sale money of the Park Fair Guides, his pay was ordered to be stopped for the months of June, July and August 1930, till it was settled by the Standing Committee.

7. Extracts from the Aulit Report regarding the Park Fair Guides and the collection of charges for extra lights were forwarded to the Temporary Clerk for his explanation. His explanations on the several quaries were obtained and placed before the Standing Committee with my opinion on 18th September 1930. The Committee resolved to disburse his pay and terminate his services from 1st October 1930 (copy of resolution enclosed). Accordingly his pay was disbursed and his services were dispensed with from 1st October 1930. He delayed to hand over the charge of papers etc., of the Park Fair for one month under some pretext or other, and he has handed over charge only on 31st October 1930, that too after he was threatened with two notices from this office.

8. The Audit Report of the Park Fair with the office Note thereon was taken up for consideration by the Standing Committee on 18th September 1930 and it was resolved (copy

copy enclosed) that some of the items should be referred to Mr. B. Abdur Rahmon, for his observations so that the matter may be considered onwards by the Committee. Accordingly extracts from the Audit Report, office note thereon and the resolutions of the Standing Committee were got prepared and sent to Mr. B. Abdur Rahmon, for forwarding his observations with this office No. A 1-1/30-31 dated 17th November 1930. Mr. B. Abdur Rahmon has replied on 9th December 1930 (copy enclosed) that the extracts of the Audit Note etc., be placed before the Park Fair Committee. Mr. Abdur Rahmon was also present on 31st July 1930 when the Board resolved that this matter should be referred to the Standing Committee of the present Board. When the notices were sent to convene the Park Fair Committee Meeting on 14th July 1930, Mr. Abdur Rahmon wrote back on 9th July 1930, to say that the Park Fair Committee was not in existence and its meeting may be invalid. Again, now, he writes that the matter should be placed before the Park Fair Committee. Copies of correspondence that took place between this office and Mr. B. Abdur Rahmon and the Deputy Commissioner have already been submitted on 31st July 1930, seeking the instructions of the Government in the matter. As several other items also were referred to the Joint Secretaries and the members of the Working Committee of the Park Fair, by the Standing Committee they were also requested to forward their observations and the extracts were sent with the office note and the resolutions of the Standing Committee on 17th November 1930.

9. As no reply was received from the above gentleman till 8th December 1930, they were again reminded on 8th December 1930, copies of which are enclosed for kind perusal.

10. I may also bring to your kind notice that the consideration of the Audit Report is again included in the Agenda of the Next Meeting which is arranged to be held

held on the 20th instant. Replies, if received from the members in time, will be placed before the Standing Committee which is to come off on the 13th instant: and then before the Board on 20th December 1930 and their resolutions will be communicated for the information of the Government.

11. In this connection, I may also mention that necessary steps are being taken to recover the amount due from the various parties. There are nearly 30 to 40 bills yet pending for payment. Technical and insurmountable difficulties are being felt to settle the claims of the parties, as necessary records or irformations are not available in the office. All of them have been asked to furnish particulars with vouchers etc., in support of their claims. After the informations are received from the various parties, I think, each item will have to go before the Standing Committee for decision and then the claims will have to be settled.

12. Under the circumstances explained above, the matter could not possibly be settled hitherto, and necessary action will be taken to dispose of the question as early as possible after the Board has given its opinion on a full consideration of the matter.

I have the honour to be,
S i r,
Your most obedient servant,

V. Venkatappa

P r e s i d e n t,
District Board.

PROCEEDINGS OF THE SPECIAL MEETING OF THE DISTRICT BOARD, BANGALORE HELD ON 21st July 1930.

1. Consideration of the Audit Report of the Park Fair held in December 1929.

RESOLUTION:- Resolved that the office must prepare a note on the several points objected to in the Audit Report, send for the explanation of the person or persons responsible for the irregularities in the conduct of the Fair and then place it before the Standing Committee of the District Board for consideration. Such of the members of the Standing Committee who have to render their explanations to the objections taken by the Audit Officer are to be excluded from the deliberations of the Standing Committee on that point.

Sd/- V. Venkatappa,

President,
District Board.

"Copy"
V. Venkatappa
President, District Board,
Bangalore District.

PROCEEDINGS OF THE MEETING OF THE STANDING COMMITTEE HELD ON THURSDAY THE 18TH SEPTEMBER 1930.

Read.

The Audit Report of the Park Fair item by item with the Office note thereon.

RESOLUTION:- Resolved that some of the items in the Audit Report which require the observations of Mr. B. Abdur Rahmon should be referred to him and after receiving his reply, the matter may be considered by the Committee.

Resolved that the pay of the Temporary Clerk H. Nanjunda Rao be disbursed and also his services be terminated at the end of this month.

Sd/- V. Venkatappa,

President,
District Board.

"C o p y"

V. Venkatappa
President, District Board,
Bangalore District.

B. Abdur Rahmon, B. A.,

Baunkey Nawab Street,

Bangalore City.

9th December 1930.

Dear Sir,

With reference to your No. A. 1-1/30-31 I wish to inform you that the extracts of the Audit Note &c., enclosed therein, has to be placed before the Park Fair Committee as they are of general character and not personal.

Yours faithfully,

Sd/- B. A. Rahmon,

To

V. Venkatappa Esqr, M. L. C.,
President, District Board,
B A N G A L O R E.

"C o p y"
V. Venkatappa
President, District Board,
Bangalore District.

OFFICE OF THE PRESIDENT, DISTRICT BOARD, BANGALORE DISTRICT.

No. A 1-1/30-31. Bangalore dated 9th December 1930.

Dear Mr. Abdur Rahmon,

I write to invite your kind reference to this office letter No. A 1-1/30-31 dated 17th November 1930 in the matter of forwarding your observations on the points referred to by the Standing Committee and request you to kindly expedite the matter early as pressing reminders are being received from Government and the Standing Committee is to consider the matter against on 13th at its meeting.

Thanking you.

Yours sincerely,

Sd/- V. Venkatappa,

To

B. Abdur Rahmon Esqr, B. A.,
Member, District Board,
B A N G A L O R E.

"C o p y"

V. Venkatappa
President, District Board.
Bangalore District.

OFFICE OF THE PRESIDENT, DISTRICT BOARD, BANGALORE DISTRICT.

No. A 1-1/30-31.

Bangalore dated 9th December 1930.

Dear Sir,

I write to invite your kind attention to this office letter No. A 1-1/30-31 dated 17th November 1930, requesting you to forward your observations on the points referred to by the Standing Committee and request you to kindly expelite your reply immediately as pressing reminders are being received from Government and also this Committee is going to meet on 13th instant.

Thanking you.

Yours sincerely,

Sd/- V. Venkatappa.

To

Messrs: B. K. Kunksamappa,
B. H. Sanjivappa,
T. Rangaswami,
N. V. Narayana Murthi B. A., B. L.,
M. S. Linge Gowda,
Mrs. E. I. Chinnappa, L.P. M. & S.

"C o p y"

V. Venkatappa

P r e s i d e n t,
District Board.

General and Revenue Secretariat

No. L 5544
LD 137-29-28

Dated, Bangalore, 6-1-31

Extra

From

R. RANGA RAO, Esq., B.A., B.L.,
General Secretary to the Government of His Highness the Maharaja of Mysore.

To

V. Venkatappa, Esq.,
President, District Board, Bangalore District,
THROUGH the Deputy Commissioner, Bangalore District, Bangalore.

Sir,

With reference to your letter No.A1.1/30-31 dated, the 13th December 1930, explaining the reasons for the delay in the submission of the report, on the several irregularities referred to in the Audit report of the Park Fair and stating among other things that much difficulty is being felt to settle the claims of the parties as the necessary records or informations are not available in the office, I am directed to enquire as to who was in charge of the records connected with the Park Fair, whether a list of papers and accounts was not prepared at the time you took charge of the Office as President of the District Board, and whether a proper charge report with the connected records was not taken from the temporary clerk, before dispensing with his services. I am also to observe that if a correct record and accounts had been maintained from the beginning, there would not have been any room for the records being lost sight of now and to request you to be so good as to report as to who is responsible for the loss of records, if any, and to add that the resolution of the District Board together with the explanations of the persons responsible, called for in this office letter No.L.8296 dated, the 15th May 1930, may be submitted for the orders of Government with the least practicable delay.

I have the honour to be,
Sir,
Your most obedient servant,

V Subahmanyasastri

For General Secretary to Government.

83

SUBJECT.....

.....

.....

Section Lb

File No. 139-29

Serial No. 28

No. L 5544

Diary No. of letter replied to..... L 3145

General and Revenue Secretariat
(Lrs.)
the *193* .

To

The President District Board
(thro the DC Bangalore)

Date of issue..... 6/4/31

Signed by..... for S Secretary

Sir.

With reference to your letter. no. A1-1/30-31 dated 13/12/30. explaining the reason for the delay in the submission of the report, on the several irregularities referred to in the Audit report of the Park Fair and stating among other things that much difficulty is being felt to settle the claims of the parties as the necessary records or informations are not

List of enclosures.....

Copied by..... 6/4/31

Examined by.....

[over

SUBJECT.....

Section LB

File No. 137-29

Serial No. 29

No. L6048

Diary No. of letter replied to.....

Immerate

General and Revenue Secretariat

( )

the 193 .

To

.....

Date of issue 23/1/31

Signed by Mr V S Sastri

Dear Sir.

In continuation of this office letter ending with no L 5544 LB 137-29-28 dated 6th Jany 31, requesting you to submit the resolution of the DBS, together with the explanation of the persons responsible for the several irregularities referred to in the Audit report of the Park Fair of Dec 29, I am desired to state that as nearly one year has elapsed Government consider that more vigorous action ~~leads~~ is necessary in regard to the accounts

List of enclosures.....

Copied by [signature] 23/1/31.

Examined by.....

[over

WD 02559—GPB—25,000—25-6-30

to enquire as to who was in charge of the records connected with the Park fair, whether a list of papers and accounts was not prepared at the time you took charge of the office as President of the DBd, and whether a proper charge report with the connected records was not taken from the temporary clerk, before dispensing with his services. I am also to observe that if a correct record and accounts had been maintained from the beginning, there would not have been any room for the records being lost sight of now. ~~I am accordingly~~ and to request you to be so good as to report as to ~~intimate, as to~~ state who is responsible for the loss of records, if any and to add that the resolution of the DBd together with the explanations of the persons responsible called for in this office letter no L 8296 of 15.5.30. may be ~~expected~~ submitted for the orders of Govt with the least practicable delay.

I have etc.

5.1.31

for General Secy to Govt

5/1/31

3/1/31

Park Fair and to request you to

kindly see that the matter is

pushed through as expeditiously as possible

and placed before the DBD and their resolution with

~~and~~ the report called for in the matter

submitted immediately thereafter

The matter may kindly be treated

as immediate

Yours Sincerely.

21.1.31

To V. Venkatappa Esq

President DBD Bangalore

Memo No 6049 Dt 23-1-31

Copy to DC Bangalore for information

No. A 1-1/30-31.

Bangalore 17th January 1931.

From

V. VENKATAPPA, Esq.,
President, District Board,
Bangalore.

GEN. SECTT. 3767 28 JAN. 1931 L. S. G. BRANCH.

DEPUTY COMMISSIONER'S OFFICE BANGALORE DIST. C2 20 JAN. 1931 No. 13415

To

R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to the Government
Bangalore.

Through:-

The Deputy Commissioner, Bangalore District.

Forwarded with compliments,
C2. 3172/29-30 Encl.

Deputy Commissioner,
Bangalore District.

Sir,

In continuation of my letter No. A 1-1/30-31 dated 13th December 1930 and with reference to your letter No. L. 5544/3145 L. B. 137-29-28 dated 6th January 1931, I have the honour to state that the consideration of the Audit Report of the Park Fair of 1929, had come up before the Standing Committee and the District Board, and they have resolved (copy enclosed) that the consideration of the audit report together with the assets and liabilities be referred to the previous Park Fair Committee which is to be convened under the presidentship of Mr. P. Abdur Rahmon before the second week of this month. Further the Board have resolved that the Park Fair Committee should place their report before the Board at its Special Meeting to be held in the 1st week of February 1931.

2. In pursuance of the above resolution, I have called for the Park Fair Committee meeting on the 17th of this month in consultation with Mr. B. Abdur Rahmon, to consider the assets and liabilities and the audit report of the Park Fair. After the receipt of the report of the Park Fair Committee, it will be placed before the Board at its Special meeting arranged to be held in the 1st week of February 1931 and the resolution of the Board will be intimated for the information of Government

3. As for the papers, records or accounts connected with

FROM

THE PRESIDENT,
BANGALORE DISTRICT BOARD.

TO

DATED

DESPATCHED

RECEIVED

GENERAL NO.
NO.

ENCLOSURE NO.

to me by the Deputy Commissioner with the exception of a Bank cheque book when I took charge of the office on the 21st of June 1980. When I asked the Deputy Commissioner about papers relating to the Park Fair, he replied that as he did not receive any charge of the Park Fair from the previous president, he could not hand over any to me and he gave me oral instructions to pay my personal attention towards the Park Fair affairs.

4. After I received charge of the office, I wanted to know the financial position of the Park Fair from the temporary clerk and he was not able to give a correct statement. A charge list of papers etc., was got prepared from the temporary clerk, and handed over to one of the office clerks, when his services were dispensed with. Then a statement of assets and liabilities was got prepared with a view to settle the claims of the parties and close the accounts etc., early. As the records were incomplete and the required information such as orders placed with the parties, terms and rates agreed upon and whether the articles were received in the office or not etc., were not available in the records, it was not possible to settle the claims amicably. So, I had to write to the parties themselves asking for the required informations wanting in the files. Some of them wrote back to say that they were instructed personally by the President and the Joint Secretaries and they have supplied the articles etc., according to their oral orders.

5. Under these circumstances and as there were some technical difficulties in regard to the settlement of the bills of Thatti contractors etc., I had to refer the assets and liabilities also of the Park Fair to the Standing Committee for the decision. The resolution of the Standing Committee and the Board, in the matter, is noted above and also an extract from the resolutions is also enclosed for the information of

of Government. I shall of course duly report to Government in the matter. about the proceedings of the Committee and further action, taken I am to add that I have myself been very anxious to see this matter settled and am treating it as very urgent.

I have the honour to be,
S i r,
Your most obedient servant,

V. Venkatappa

P r e s i d e n t,
District Board.

PROCEEDINGS OF THE THIRD ORDINARY MEETING OF THE BANGALORE DISTRICT BOARD, HELD ON 20TH DECEMBER 1930.

4. Park Fair Audit Report.

RESOLUTION OF THE STANDING COMMITTEE:- That in view of the letter dated 30th July 1930 addressed to the President by the Deputy Commissioner, Bangalore and the letter of Mr. B. Abdur Rahmon, dated 2nd October 1930 to the Deputy Commissioner (a copy which is received in this office for information) and also in view of the fact that several members of the Park Fair Committee (except the letter dated 9th December 1930 of Mr. B. Abdur Rahmon) have not responded to the requests made to them to send their observation on the various Audit observations of the Park Fair, the Standing Committee recommends:-

That the previous Park Fair Committee be convened under the presidentship of Mr. B. Abdur Rahmon in the premises of the District Board office during office hours for consideration of the statement of assets and liabilities of each individual after hearing them if need be (as the claims of the parties who are likely to rush into Court and their liabilities which are likely to get time barred have to be decided upon very soon) in connection with the Park Fair of 1929, with the office note prepared in the office and to place their report in detail at an early date not later than the second week of January 1931 if possible. Copies of the statements may be sent to Mr. B. Abdur Rahmon in advance, the records being made available during the office hours at the office.

2. That the said Park Fair Committee also consider next in order of time that the various Audit objections with the office notes thereon already referred to them and place their report before the Board for final disposal.

3. That the president be authorised to engage a counsel and pay the costs of suits (Court fee process etc) and the schedule rates of fees.

4. That the president be authorised to remunerate the Clerk Subba Rao, for extra work he is doing since the termination of the services of the previous Park Fair Clerk.

RESOLUTION:- Resolved:-

That the previous Park Fair Committee be called together before the second week of January 1931 under the presidentship of Mr. B. Abdur Rahmon, B. A., in the office of the Board to consider the assets and liabilities of the Park Fair of 1929 as recommended by the Standing Committee and submit a Report to the Board at its Special Meeting to be held in the First week of February 1931.

That the previous Park Fair Committee should, under the Presidentship of Mr. B. Abdur Rahmon, B. A., consider the various Audit objections with the audit note thereon as recommended by the Standing Committee and submit a Report to the Board at its Special Meeting aforesaid.

That the president may engage a counsel and pay fees and costs as per schedule of rates and fees. He may also give a reasonable remuneration to the Clerk that is doing the Park Fair work as recommended by the Standing Committee.

"C o p y"

For President, District Board, Bangalore District. 19/

Sd/- V. Venkatappa,
P r e s i d e n t,
District Board.

Date 3. 2. 31

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD

83 137-29-33

No. A1-1/30-31.
Enc. one letter.

Bangalore 3rd February 193 1.

GEN. SECTT. 3898 6 FEB 1931

S.S 3767

L. S. G.

Dear Sir,

In acknowledging the receipt of your letter No. L. 6048/L. B. 137-29-29 dated 23rd January 1931 regarding the Audit Report of the Park Fair of 1929, I write to invite your kind reference to this office letter No. A 1-1/30-31 dated 19th January 1931 submitted through the Deputy Commissioner, Bangalore District. A copy of the letter is also enclosed for your information.

Further, I am to add that the Park Fair Committee was convened on the 17th instant under the presidentship of Mr. Abdur Rahmon, according to the resolution of the Board, and was again postponed to 24th instant, as some of the members of the Park Fair Committee desired to go through the records in detail. Again, the Park Fair Committee met on the 24th instant and was adjourned to 31st instant for want of quorum. The Committee met on the 31st and transacted some business, they meet again on the 2nd and 3rd instant to go through the whole business.

After the receipt of the report from the Park Fair Committee, a special meeting of the Board will be convened during this month and their resolution will be duly intimated to you for your information.

Thanking you.

Yours sincerely,
V. Venkatappa

V. Subrahmanya Sastry Esqr, B. A.,
Assistant Secretary to Government,
General and Revenue Departments,
Bangalore.

No. A 1-1/30-31. *Bangalore* 19th January *19*

From

V. VENKATAPPA, ESQ.,
PRESIDENT, DISTRICT BOARD,
BANGALORE.

To

R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to the Government,
B a n g a l o r e.

Through:- The Deputy Commissioner, Bangalore District.

SIR,

In continuation of my letter No. A 1-1/30-31 dated 13 December 1930 and with reference to your letter No. L. 5544/ L. B. 137-29-28 dated 6th January 1931, I have the honour to state that the consideration of the Audit Report of the Park Fair of 1929, had come up before the Standing Committee and the District Board, and they have resolved (copy enclosed- that the consideration of the audit report together with the assets and liabilities be referred to the previous Park Fair Committee which is to be convened under the presidentship of Mr. B. Abdur Rahmon before the second week of this month. Further the Board have resolved that the Park Fair Committee should place their report before the Board at its special meeting to be held in the 1st week of February 1931.

2. In pursuance of the above resolution, I have called for the Park Fair Committee meeting on the 17th of this month in consultation with Mr. B. Abdur Rahmon, to consider the assets and liabilities and the audit report of the Park Fair. After the receipt of the report of the Park Fair Committee, it will be placed before the Board at its special meeting arran ged to be held in the 1st week of February 1931 and the - resolution of the Board will be intimated for the information of Government.

3. As for the papers, records or accounts connected with

with the Park Fair, I am to state that none were handed over to me by the Deputy Commissioner with the exception of a Bank cheque book when I took charge of the office on the 21st of June 1930. When I asked the Deputy Commissioner about papers relating to the Park Fair, he replied that as he did not receive any charge of the Park Fair from the previous President, he could not hand over any to me and he gave me oral instructions to pay my personal attention towards the Park Fair affairs.

4. After I received charge of the office, I wanted to know the financial position of the Park Fair from the temporary clerk, and he was not able to give a correct statement. charge list of papers etc., was got prepared from the temporary clerk, and handed over to one of the office clerks, when his services were dispensed with. Then a statement of assets and liabilities was got prepared with a view to settle the claims of the parties and close the accounts etc., early. As the records were incomplete and the required information, such as, orders placed with the parties, terms and rates agreed upon, and whether the articles were received in the office, or not etc., were not available in records, it was not possible to settle the claims amicably. So, I had to write to the parties themselves asking for the required informations wanting in the files. Some of them write back to say that they were instructed personally by the President and the Joint-Secretaries, and they have supplied the articles etc., according to their oral orders.

5. Under these circumstances and as there were some technical difficulties in regard to the settlement of the bills of Thatti contractors etc., I had to refer the assets and liabilities also of the Park Fair to the Standing Committee for their decision. The resolution of the Standing Committee and the Board, in the matter, is noted above and an extract from

from the resolutions is also enclosed for the information of Government. I shall of course duly report to Government about the proceedings of the Committee and further action. I am to add that I have myself been very anxious to see this matter settled and am treating it as very urgent.

I have the honour to be,
S i r,
Your most obedient servant,

Sd/- V. Venkatappa,

P r e s i d e n t,
District Board.

"C o p y"

V. Venkatappa

P r e s i d e n t.,
District Board..

2515 (-29-33

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD

No. A 1-1/30-31

Bangalore 10th March 1931.

REV. SECTT. 4522

Dear Sir,

With reference to your D. O. letter No. L. 7055/L. B. 137-29 dated 4th March 1931, I have herein enclosed a copy of the complete resolution of the Park Fair Committee held on different dates to consider the assets and liabilities of the Park Fair. The report of the Park Fair Committee was considered by the Board at its Special Meeting held on 17th February 1931, and a copy of the resolution is enclosed herein for favour of information of Government.

According to the resolution of the Board, demand notices have been issued to the parties from whom the amounts are to be collected and in some instances the records have been sent to the legal advisor to take immediate legal action against the defaulters. As regards the payments out of the 30 bills passed for payment by the Board, nearly 16 bills have already been paid and the rest will be paid as soon as replies are received from the various parties, to whom the text of the resolutions are communicated.

The Park Fair Committee have met subsequently on 14th February 1931, 21st February 1931, 5th March 1931 and 14th March 1931 to consider the Audit Report of the Park Fair. On the first day

PROCEEDINGS OF THE MEETING OF THE PARK FAIR COMMITTEE HELD ON SATURDAY THE 31ST JANUARY 1931 AT 2 P. M. .

Present.

Mr. B. Abdur Rahmon, B. A.,
" V. Venkatappa,
" M. S. Linge Gowda,
" B. M. Munisamappa,
" T. Rangaswamy,
" B. H. Sanjivappa,

1. Resolved that immediate steps should be taken by the office to recover the amount specified against the parties mentioned below:-

1. Messrs: Chowderi Abdul Gaffar Saheb and others.		Rs. 1,750/-
2. Messrs: G. H. Booley & Coy.,	...	" 225/-
3. Modern Lodge.	...	" 200/-
4. A. Lakshmiah.	...	" 250/-

5. The Agents should be asked to recover the undermentioned amount from the following parties:-

Vichara Darapana Press.	...	Rs. 25 to be
William & Coy.,	...	" 25/deduct-
Manorama Scent Manufacturing Coy.m	...	" 15 ed from
Devanga Bank.	...	" 10 their
Hakeem Mohideen Saheb.	...	" 20 bill.
B. Krishna Iyengar.	...	" 10
N. Y. Pissay.	...	" 10

2. Extra Light Charges.

a) Resolved that recoveries from the International General Electric Coy., Modern Electric House, M. Ramiah, may not be made in view of the fact that power has been granted to them for demonstration - purposes.

b. Resolved that lighting charges from Messrs: Kesar-I-Hind Woollen Cotton and Silk Mills and Rama Rao need not be recovered.

c) Resolved that amounts of Rs. 4/- and Rs. 5/- towards Electric charges need not be recovered from Industries and Forest Departments.

d) Resolved that Lighting charges need not be recovered from the Modern Lodge and Mr. A. Lakshmiah, as they were given free lighting as in the case of similar Hotel Institutions.

3. Resolved that amounts due from Art Section and Ladies' Section should be recovered immediately.

PAYMENTS.

1. Resolved that Government may be addressed in the matter of waiving the amount charged towards supply of light during the Park Fair, as the cost of installation has already been paid.

2. Resolved that the contract for installing electric lights was only for a lump sum of Rs. 2,000/- throughout the period of the Fair. Out of this since Rs. 1,900/- has been paid already, the balance of Rs. 100/- may be paid and the accounts finally closed.

3. Resolved further that the amount of Rs. 56-6-0 should be - recovered from the States Electrical Engineering Coy., being the cost of High Candle Power bulbs purchased from the International General Electric Coy., for their use and this may be deducted from Rs. 100/- when paid to them and paid to the International General Electric Coy.,.

4. Resolved that the following payments be made to the parties mentioned below for purposes mentioned against each.

day (14th February 1931) the meeting was adjourned for want of quorum. The second day i. e. on 21st February 1931 the meeting had to be adjourned owing to the absence of Mr. B. Abdur Rahmon. Again on the third day i. e., on 5th March 1931, the meeting was adjourned for want of quorum. The Committee however met on 14th March 1931 and transacted some business. The Committee will meet again on the 28th instant to consider the Audit Report.

After the receipt of the report, from the Park Fair Committee on the Audit notes, it will be placed before the Board and their resolution intimated in due course for the information of Government.

Yours sincerely,

V. Venkatappa

V. Subrahmanya Sastry Esqr, B.A., B.L.,
Assistant Secretary to Government,
General and Revenue Secretariat,
B A N G A L O R E.

Ramlal Tiwari.	... ...	Rs. 46- 4- 0	For supply of 37 Washington lights.
Light & Coy.,	... ...	" 18-12- 0	15 lights.
Syed Sultan Mohideen.	... ...	" 45- 0- 0	36 lights.

5. Pobathi Venkataswamiah.

Resolved that a lump sum rate of Rs. 25/- be paid ~~a~~ for each Gold Medal supplied by Mr. Pobathi Venkatasamiah and that the balance of Rs. 250/- be paid to the party and the accounts closed which makes the total Rs. 2,000/- with the amount already paid.

6. Resolved that the next meeting be held on Monday the 2nd February 1931 at 2 P. M., and on Tuesday the 3rd at 8 A. M. if the business is not completed on Monday.

PROCEEDINGS OF THE PARK FAIR COMMITTEE HELD ON 2ND FEBRUARY 1931. ...

Present.

Mr. B. Abdur Rahmon, B. A.,
" V. Venkatappa,
" F. M. Abdul Quddus,
" B. Srinivasa Iyengar,
" M. S. Linge Gowda,
" B. M. Munisamappa,
" S. K. Narasimiah,
" T. Rangaswamy.

Resolved that the following payments be made to the parties mentioned below for the purpose specified:-

	Amount.	Purpose.
1 (8) L. A. Pourwal & Coy.,	Rs. 10- 0- 0	Supply of cloth.
2 (9) The Bangalore Times Editor,	(As no specific orders was placed with the the amount need not be paid)	
3. (10) Fakruddin Saheb,	Rs. 55- 0- 0	Tailoring Bill.
4. (11) District Forest Officer	Resolved that no payment need be made	
5. (12) Director of Industries.	in regard to the bills received from 4 and 5 as no promise was made.	

6. (13) Resolved that since Rs. 200/- has been already paid on the clear understanding that nothing more can be paid, no further payment be made to the Director of Agriculture.

(14) Vichara Darapana Press. ... Deferred.
(15) V. M. N. Sabha. .. Rs. 80/- As per accounts attached.

For five performances	Rs. 500	
Towards furniture hire for 15 days.	150	
Total.	650	
Deduct:- Furniture used for 5 days by them .	Rs. 50	
Use of screens and wages for pullers for 5 days @ 19/- a day.	95	
	145	
Amount to be paid.		Rs. 505
Deduct amount already paid.		" 425
Balance payable.		80

(18) G. R. S. Club. ... " 69- 0- 0 Subvention for dramas as per memo attached.

17. L. S. Rao - Resolved that no payment need be made.
(19) B. Puttu Rao, do do
(20) Sunnilal & Lalji do no remission need be paid.
(21) Scout Commissioner - Deferred.
(22) Modern Lodge. Rs. 27-13-2 as per memo of accounts attached.

To be paid	Rs. 727-13-2	
Advance paid Rs. 500		
Adjusted towards rent.	200	
	----	700- 0-0
Balance payable.		27-13-2

(23) Superintendent, Government Gardens
(24) do do Deferred.

(25) Basappa, peon. Need not be paid.
(26) Messrs: Shop Hajee Madhar Saheb & Sons. - Deferred.
(27) Shahabuddin Saheb - To be paid Rs. 5- 6- 6
(28) Superintendent, Medical Stores - No need of any payment to be made for the supply of medicines, as it was only for the benefit of the general public
(29) C. M. Garudachar - D e f e r r e d.
(30) Messrs: V. Naid & Coy. Rs. 25/- printing of wallposter
(31) Abdul Shukur. ... " 120/- Fire Works.
(32) Water Supply Department. " 150/- Water Supply.

PROCEEDINGS OF THE PARK FAIR COMMITTEE HELD ON 3RD FEBRUARY 31

P r e s e n t.

Mr. B. Abdur Rahmon, B. A.,
" V. Venkatappa,
" F. M. Abdul Quddus,
" B. Srinivasa Iyengar,
" M. S. Linge Gowda,
" B. M. Munisamappa,
" B. H. Sanjeevappa,
" T. Rangaswamy.

(37) Resolved that recoveries should be made from the following people towards Park Fair Guide accounts and that immediate steps should be taken by the office to recover the same.

Rs. 208- 4- 0 From Messrs: N. M. Yejman & Sons.
85-12- 0 " Krishna Iyengar,
7- 7- 0 " Puttu Rao,

(38) Resolved that the amount of Rs. 525/ may be paid to the Srinivasa Press, towards printing charges of the Park Fair Guide.

(39) Total demand on stalls. ... Rs. 4,597- 8- 0
Amount recovered in the office including Jail Industries and Modern Lodge. " 1,438- 0- 0
3,150-8-0

Amount recovered by agent. 2,819-8-0
Balance to be recovered Rs. 340/- (Rupees three hundred and forty

Modern Lodge. — claimed.

				143	0	0	65 3 6
Before the beginning of the Park Fair.				554	5	6	
Since the commencement. do							
126 Meals at 8 Annas.	63	0	0				
126 " 6 Annas.	47	4	0				
				110-	4-0		
691 Lunches @ 4½ "	194	5	6				
397 " do (on Ladies day)	91	15	6				
				286-	5-0		
288 Singles @ 0-1-6	26	13	0	26-	13-0		
63 Boedas @ 3 pies.				0-	15-9		
2 seers of Milk @ 0-5-4				0-	10-8		
6 seers of sweet @ 0-8-0				3-	0-0		
3 Lime Juices. @ 0-1-0				0-	3-0		
							428 3 8
				410	0	0	
Catering lunch on 6-1-30. ...							234 6 0
Allowed 600 Lunches at 0-6-3..							
				1,107	5	6	727 13 2

Amount paid already. ...	R. 500	
adjusted towards stall rent. ...	" 200	
T o t a l.	700	
Amount to be paid is.	...	R. 27-13-2

A.-G. R. S. Club.

1. (1) For enactment of 4 dramas @ R. 100/- per drama.		R. 400 0 0
(2) Towards rent of curtains and pulling charges at R. 10/- per day for 15 days. ...		" 285 0 0
T o t a l.		685 0 0
2. (1) Deduct rent of curtains and pulling charges at R. 10/-(nineteen) per day for 4 days performed by them		76 0 0
		609 0 0
(2) Deduct rent of chairs at R. 10/- per day for 4 days performed by them. ...		40 0 0
Balance payable.		569 0 0
Amount already paid.		500 0 0
Net to be paid.		69 0 0

B. Park Fair Guide Accounts.

Total amount canvassed. ...	...	R.	1,334 4 0
Deduct Commission. ...	...	"	319 13 0
Net amount realised.			1,014 7 0

C - Accounts of Messrs: N. S. Yejman & Sons. Bangalore.

Amount to be recovered towards stall rent:-		
Amount already recovered and not credited to office.	R.	714- 8-0
Amount to be collected and remitted to office.		115- 0-0
T o t a l.		829- 8-0

Canvassing commission at 2½% on R. 944- 7-0
to be paid to the Agents.

Net amount to be recovered from the Agents. 93- 5-0

D - Thatti Contractors.

Mat thatti for compound @ 0-0-2½ pies a Square Foot.
do stalls (sides and roof) at 0-0-3 a Square foot.

Covering roof with cocoanut thatch at balance rate of (0-0-6 -3pies = 3 pies per S. Ft.

Galleries of jungle wood planks on jungle wood frame work. ... ... @ 0-0-6 a S.Ft.

Frame work of bamboos for cattle show etc. @ 0-0-1½ pies Sq. Yd..

Covering roof with cocoanut thatch above mat roof was not satisfactorily done for all the stalls except office building. So, the rate of 0-0-6 per S. Ft., is allowed for this item and the tender rate of 0-0-9 per S. Ft., is allowed for the office roofing only.

B. Park Fair Guile Accounts.

Total amount canvassed.		R.	1,324 4
Deduct Commission.		"	310 13
Net amount realised.			1,014 7

Amount due from:-

Messrs: N. B. Yejman & Sons.

Amount canvassed. ...		756- 0- 0	
Deduct amount paid to press. R. 155/-			
Paid to office 25/-			
Amount adjusted towards their blocks and wrapper bill. Dt/11-1-30.	272/12/-		
Commission.	189/		
	--------	647-12- 0	
Balance ofo be remitted to Of'ce		108- 4- 0	
Amount collected from Messrs:- G. H. Booley & Coy., canvassed by Mr. B. Krishnalyyangar		100- 0- 0	

T o t a l.		...	R. 208- 4- 0
2. Mr. B. Krishnaiongar:-			
Amount canvassed -		481- 0- 0	
Deduct:-			
Commission.	120- 4- 0		
Amount paid to press. ...	70- 0- 0		
Paid to Office.	105-0 - 0		

Amount recovered by Messrs:
M. M. Yojman & Sons from
Messrs: G. H. Booley & Coy., 100- 0- 0

T o t a l. ...		205- 4- 0	
Balance to be remitted to office.		85-12- 0	85-12-0
(2) Mr. B. Puttu Rao:-			
Amount canvassed. ...		42- 4- 0	
Deduct:-			
Commission.	10-9-0		
Amount paid to office,	24-4-0		
		34-13- 0	
Balance amount to be remitted to office.		7- 7- 0	

Copy
V. Venkatappa
President
Depot Board
18/3/20

Held on 17.2.31

Assets and liabilities of the Park Fair of the year 1929.

Read the report of the Park Fair Committee regarding the assets and liabilities of the Park Fair of 1929.

Amounts to be collected. (Assets)

1. Messrs: Chowderi Abdul Gaffar Saheb and Attar Mohammed Kassim Saheb (Gate Fee).	Rs.	1,750	0	0
2. Messrs: G. H. Booley & Coy., (Stall rent)	"	225	0	0
3. Mr. A. Laxmiah, do	"	250	0	0
4. Mr. A. N. Subba Rao, collection of Art Section. (Audit figure)		332	4	0
5. Mrs. E. I. Chinnappa, do Ladies Secn.do		692	0	0
6. Messrs: N. M Yejman & Sons towards Park Fair Guide.		208	4	0
7. Mr. Krishnaiengar, Park Fair Guide.		85	12	0
8. " B. Puttu Rao, do		7	7	0
9. Messrs: N. M. Yejman & Sons stall rent.		829	8	0
Total.		4,380	3	0

Resolved that the amounts resolved by the Park Fair Committee to be collected, be recovered from the parties by the president.

Amounts to be paid. (Liabilities)

1. States Engineering Coy., ...	Rs.	43	10	
2. International General Electric Coy., ...	"	56	6	
3. Ramlal Tiwari. ...	"	46	4	
4. Light & Coy., ...	"	18	12	
5. Syed Sultan Mohideen. ...	"	45	0	
6. Pobathi Venkatasamiah, ...	"	250	0	
7. L. A. Pourwal & Coy., ...	"	10	0	
8. Mohammed Fakruddin, ...	"	55		
9. V. M. N. Sabha. ...	"	80		
10. Venkataramaniah ...	"	30		

11. G. R. S. Club., ...	...	R. 69	0 0
12. Modern Lodge. ...	...	27	13 [illegible]
13. Shahabuddin. ...	...	5	6 6
14. Messrs: V. Naid & Coy., ...	...	25	0 0
15. Abdul Shukoor. ...	...	120	0 0
16. Abdul Raheem. ...	...	50	0 0
17. Water Supply Department. ...	...	150	0 0
18. Srinivasa Press. ...	...	525	0 0
19. Stall Commission. ...	...	944	7 0
20. Bonus to staff. ...	...	200	0 0
21. Vichara Darapana Press. ...	...	50	0 0
22. Scout Commissioner, ...	...	100	0 0
23. Superintendent, Government Gardens....		182	12 0
24. Shop Hajee Madhar Saheb & Sons. ...		45	0 0
25. C. M. Garudachar, ...	...	75	0 0
26. Lindner & Coy., ...	...	3	12 0
27. Syed Ali. ...	...	80	14 0
28. do ...	...	339	8 0
29. Abdul Majeed. ...	...	369	14 0
30. Syed Ghouse, Syed Eyusoof...	...	386	14 7
T o t a l. ...		4,388	5 9

Resolved that the amounts resolved by the Park Fair Committee to be paid to the parties, be paid to them by the president from the Park Fair Funds as per amendment and approval of the Board viz:-

A. Resolved that in addition to the amount recommended by the Park Fair Committee the States Engineering Coy., be paid R. 50/- for the use of their electric installation for the extended period of the Park Fair and that the Vichara Darpana Press and the Scout Commissioner be paid subventions

subventions of Rs. 100/- and Rs. 200/- respectively instead of Rs. 50/- and Rs. 100/- as recommended by the Park Fair Committee.

B. Resolved that a bonus of Rs. 30/- be paid to Messrs: C. Changalraya Naidu and K. Devaraj Pillai, Sanitary Inspectors at Rs. 15/- for the additional work done by them in the Park Fair.

C. Resolved that a Kanada translations of the entire Park Fair Audit Report be got up and printed in Kanada from the Park Fair Funds and be distributed amongst the members.

D. Resolved that a sum of Rs. 1,000/- may be paid to the District Medical and Sanitary Officer for the completion of the District Board film and take possession of the same. The amount may be paid out of the Closing Balance at the credit of the Board, with the permission of the Government.

Sd/- V. Venkatappa

President,
District Board.

"Copy"
V. Venkatappa
President
D. Board

18/3/37

Appendix F G—1

SUBJECT.....

.....

.....

Section LB

File No. 137-29

Serial No. 37

No. L. 8320

Diary No. of letter replied to..... L 4522

General and Revenue Secretariat

(LB.)

the *193*

To

The President District Board
Bangalore.
(thro. the DC Bangalore)

Date of issue..... 8/4/31

Signed by..... Mr. V. S. Sastry

Sir,

With reference to your letter no A1-1/30-31 dated 10th March 31, forwarding a copy of the proceedings of the meeting of the Park Fair Committee held on 31st Jany 31 and stating that the Committee is getting through the work as expeditiously as possible, I am directed to state that during the course of inspection of the DBd office by

List of enclosures.....

Copied by..... 8/4/31

Examined by.....

[over

WD02559—GPB—25,000—25-6-30

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

accounts is no longer necessary. The balances in these banks may be credited to the District Board account forthwith. The entire income and expenditure on account of the fair may be incorporated in the District Fund account and the old accounts closed.

iv) A sum of Rs 1,000/- has been drawn by the Economic Superintendent for printing pamphlets in connection with Rural Reconstruction. Of this Rs 500/- was advanced to Srinivasa Press whose bill for Rs 942-8-0 has been adjusted separately. As against the remaining sum of Rs 500/- outstanding against the Economic Supdt, bills to the extent of Rs 503-6-11 have been furnished by him. Though excess expenditure of Rs 3-6-0 has been incurred, no claim has been made by the Economic Supdt.

of this amount eleven pies have been waived.

WD 2230—GPB—1,00,000—23-7-20

the following irregularities were noticed:—

i) A sum of Rs 57-1-0 relating to the Fair is still in the custody of the late President Mr. Abdur Rahman. This amount may be got back without further delay.

ii) In regard to the recovery of a sum of Rs 692/- due from Mrs E. D. Chinnappa, Lady Health Visitor Bangalore city, a notice has been issued to her through a Lawyer. It is undesirable to allow a Local Body to sue an employee of another Local Body in such cases. The municipal Commr. has been addressed by Govt to see to the prompt recovery of the amount.

iii) The funds of the Park Fair are kept in the Mysore Bank and the Devanga bank and the Cash transactions on account of the Park Fair are not incorporated in the DBD accounts. The maintenance of separate accounts in the Mysore and Devanga banks

The discrepancy of Rs 3-6-0 requires explanation. The purchase of paper and getting the pamphlets printed in private presses should not have been undertaken without the previous sanction of Govt. The accounts rendered by the Economic Superintendent and other officers in adjustment of the advances outstanding against them may also be scrutinized and the balance unspent, if any, with them may be recovered and credited to the District Fund very early.

2) I am also to observe that matters have been allowed to drift ~~for themselves~~ & not brought to an issue and to request that all the points noticed in the report of the Local Auditor and the irregularities noted above ~~should~~ may be settled with the least practicable delay.

I have etc

6.4.31

General secy to Govt 7/4/31

4.4.31

BANGALORE DISTRICT BOARD.

No. A 1-1/30-31. Bangalore 18th April 1931

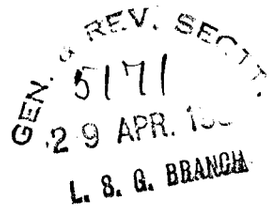
From

V. VENKATAPPA, Esq.,
President, District Board,
Bangalore.

DEPUTY COMMISSIONER'S OFFICE
19 APR. 1931
No. 31394
BANGALORE DIST.

GEN. & REV. SECTT.
5171
29 APR. 1931
L. S. G. BRANCH

To



R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to the Government,
Bangalore.

Forwarded with compliments
C2. 3172/29-30 Enc are

Through:-

The Deputy Commissioner, Bangalore District.

Sir,

Deputy Commissioner
Bangalore District

In acknowledging the receipt of your letter No. L. 8320/ L. B. 137-29-37 dated 8th April 1931, I have the honour to inform you that necessary actions have been taken on all the points noticed during the time of inspection, as noted below:-

Para (i) Mr. B. Abdur Rahmon has been addressed in the matter, asking him to return the amount.

Para (ii) As a separate communication has been issued by Government to the Municipal Commissioner, directly no reference is made to the Municipality from this office.

Para (iii) The cash in the Devanga Bank will be drawn and deposited in the Mysore Bank.

When the accounts of the Park Fair are scrutinised on 18th March 1931 regarding the assets and liabilities as decided by the Board an amount of Rs. 3,000/- had to be paid to the parties still, and there was only Rs. 1,605/- in the Bank of Mysore including the current account balance of Rs. 968/- and odd of the previous exhibition of 1926. An amount of Rs.4380/- had to be collected from the various parties. Actions have been taken to recover the amount from them and suits are filed to the extent of Rs. 3,000/-. The creditors are pressing for payment. It is very difficult to wait till the recoveries are made and then pay the parties, as there is every likelihood

FROM

THE PRESIDENT,
BANGALORE DISTRICT BOARD.

TO

DATED

DESPATCHED

RECEIVED

GENERAL NO.
NO.

ENCLOSURE NO.

likelihood of these parties rushing into courts of law. In this connection, I may also bring to the notice of Government that apart from the balance of Rs. 900/- and odd of the previous exhibition of 1926, there is Rs. 3,000/- more belonging to previous exhibition which has been invested in the Fixed Deposit at the Mysore Bank. This amount was deposited for one year in the month of August 1929. So, including this amount there will be about Rs. 4,605/- in the Mysore Bank. Payments will be made to the parties as per resolution of the Board out of this amount and the balance will be credited to the District Funds at the State Huzur Treasury after the accounts of the Park Fair are finally settled and closed.

Para (iv) As regards this, copy of the explanation offered by the District Economic Superintendent is enclosed for kind perusal. The unspent amount of advance of Rs. 24-1-0 was received from him and credited to Park Fair Funds. The accounts rendered by the officers in adjustment of the advances outstanding against them will be scrutinised by the Park Fair Committee and incorporated in the accounts.

I am to add that every earnest attempt is being made to bring the matters connected with the Park Fair to a close and the objections in the Audit Report are being considered by the Committee by holding meetings every week.

I have the honour to be,
S i r,
Your most obedient servant,

V. Venkatappa

P r e s i d e n t,
District Board.

Explanation in regard to Para IV.

An amount of Rs. 3-0-0 has been paid to the paper merchant at the time of the Fair itself in 1929 and a receipt was submitted to the District Board Office. This was paid out of the advances given to me for the Panchayet Court and hence there was no necessity to make a second claim.

The ~~painting~~ printing work was entrusted to a Private Press as desired by the Fair Committee. I was given to understand that this was also in accordance with the policy generally pursued by the District Board.

Sd/- T. Rangaswami,
District Economic
Superintendent.

"C o p y"

V. Venkatappa
P r e s i d e n t,
District Board.

3.8.31

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD

No. A1-1/30-31. Bangalore, 29th July 193[illegible].

Dear Sir,

In enclosing herein a copy of the D. O. letter addressed to the Deputy Commissioner, Bangalore District, I write to inform you that the Park Fair Committee met on the 25th instant also and no business was turned out as Mr. B. Abdur Rahmon was absent.

As explained in the copy of the letter referred to above, the matter has been sufficiently delayed hitherto. Some doubt is felt by the Members as to whether the meeting could be conducted by choosing any one of the members of the Park Fair Committee as Chairman, if Mr. B. Abdur Rahmon happens to be absent for the meeting. I solicit instructions of Government in the matter.

Copy of the resolution of the Park Fair Committee held on the 25th ~~ultimo~~ is also enclosed for your information.

As the matter is urgent, I request the favour of early instructions.

Yours sincerely,
V. Venkatappa

To
Raja Rao Esqr, B. A., B. L.,
General Secretary to Government,
B A N G A L O R E.

GEN. & REV. SECTT
3 AUG 1931
L. S. G. BRANCH

24th July 1931

1-1/30-31.

Dear Sir,

With reference to your D. O. letter No. C.2-31-32/29-30 dated 11th July 1931 regarding the - Audit Report of the Park Fair, I write to inform you that the Assets and Liabilities of the Park Fair were considered first by the Park Fair Committee by holding five meetings. The Assets and Liabilities as decided by the Committee were placed before the Board on 17th February 1931 and approval obtained. Necessary action is being taken to recover the - amount from the defaulters and settle the claims of the creditors as per resolutions of the Board. In some instances suits are filed against the - defaulters to recover the amounts and in several instances the creditors themselves have filed suits against the Board disagreeing with the resolutions of the Board in regard to the settlement of their

their claims.

The Park Fair Committee next in order have met on 14th February 1931, 21st February, 5th March, 14th March, 28th March, 11th April and 11th July 1931, to consider the Audit Report of the Park Fair. Though the Committee have met seven times no business was turned out except some on the 14th March 1931. Every time the meeting is being adjourned or postponed either for want of quorum or on account of the absence of Mr. B. Abdur Rahmon under whose presidentship the Park Fair Committee is continuing. Again it has been arranged to hold the Park Fair Committee Meeting on the 25th instant.

Under the circumstances explained above the consideration of the Audit Report is pending and I cannot see my way to take action on the Audit Report unless it is considered by the Park Fair Committee and the resolutions of which are placed before the

the Board.

As soon as I took charge of the Office of the Presilent, I got typed twelve copies of the entire Audit Report and sent to all the twelve Park Fair Committee members for giving their explanations as required in Government Order No. L. 8296/L. B. 137-29 7 dated 15th May 1930 when forwarding the Audit Report. But no member responded to my request. Then this matter was placed before the Standing Committee and according to their resolutions - extracts from the Audit Report were forwarded to the members concerned for their observations.

At this stage Mr. Abdur Rahmon took objection stating that the extracts of Audit Report should be considered by the Park Fair Committee as they are of general character and not personal. This question was placed before the Board on 20th December 1930 and resolved that the Park Fair Committee to be

to be convened under the Presidentship of Mr. B. Abdur Rahmon.

Though the Committee have met 19 times from February 1991, they have only considered the assets and liabilities and a very little portion in the Audit Report. I cannot say still how many days the will take to consider the whole Audit Report.

In these circumstances I solicit your kind instructions to proceed further and bring the matter to a final stage.

Thanking you.

Yours sincerely,
Sd/- V. Venkatappa

K. V. Anantaraman Esqr, B. A.,
Deputy Commissioner,
Bangalore District.

"Copy"
V. Venkatappa
President
D. C. Board

PROCEEDINGS OF THE PARK FAIR COMMITTEE MEETING HELD ON SATURDAY THE 25TH JULY 1931 AT 1 P. M.

Present.

Mr. V. Venkatappa,
" T. Rangaswamy, B. A.,
" M. S. Linge Gowda,
" B. H. Sanjeevappa,
" N. V. Narayanamurthy, B. A., B. L.,

Read letter dated 25th instant from Mr. B. Abdur Rahmon, B. A., expressing his inability to attend the meeting, under the circumstances mentioned therein.

"Resolved that in view of the pressing reminders received from Government, to send the audit report with replies early, Mr. B. Abdur Rahmon, be requested to make it convenient to attend the next meeting which is fixed to be held on Saturday the 8th August 1931 at 1 P. M. positively.

Sd/-

Members of the Park Fair Committee.

"C o p y"

V. Venkatappa

President,
District Board.

SUBJECT

Section L-B
File No. 137-29
Serial No. 42

Diary No. of letter replied to 652/L

No. L. ~~953~~ 993

To
~~V. Venkatappa Esq.~~
President
Bangalore District Board

General and Revenue Secretariat

( )

the 193 .

Date of issue 7-8-31

Signed by Mr. V. S. Sastri

List of enclosures

Copied by

Examined by

Dear Sir,

With reference to your D.O. letter no. A1-1/30-31 of the 29th July 1931, seeking instructions as to whether if Mr. Abdul Rahiman is absent at the next meeting of the Park Fair Committee, Another member of the Committee may preside, I am desired to reply ~~you~~ in the affirmative.

Yours sincerely

V.S. 7.8.31

For Gen: Secy. to Govt.

Memo. no: L ~~954~~ 994 of 7-8-31

Copy to D.C. Bangalore D with compliments for info.

B.O.

For Gen. Secy.

(DO) [illegible] 7/8/31

L 909

CONFIDENTIAL & IMMEDIATE.

DEPUTY COMMISSIONER'S OFFICE,
BANGALORE.
OFFICE OF THE SECOND MEMBER OF COUNCIL
No. 163

R. K. V. ANANTARAMAN, B.A.,
Deputy Commissioner

Dated 15th August 1931

D. O. Cg. 3172/29.30. Enc. one.

Lo cc 17/8 Urgent

~~LB 41~~
LB 137-29-41

GENERAL SECRETARY
17 AUG 1931
No. 16

Dear Sir,

With reference to your Memo No. 6049 dated the 23rd January 1931, forwarding a copy of D.O. letter No. L. 6048/L.B., 137-29-29, of the 23rd January 1931, addressed to the President, District Board, Bangalore, in the matter of the several irregularities referred to in the Audit Report of the Park Fair of December 1929, I beg to submit herewith for the information of Government copy of a report No. A.1-1/30-31 dated the 24th July 1931 received from the President, District Board, Bangalore.

Yours sincerely,

K V Anantaraman

L 909
AUG. 1931

H. L. V. Ramaswami, Esq., M.A., B.L.,
General Secretary to the Government of Mysore,
Bangalore.

Subd for perusal with the file
A copy of the Presd's D.O. Dt 24.7.31 was separately recd (from the Presd) & necy instructions issued thereon. (Flag A)

MB 18/8

2nd Member)

18.8.31

HLR 18/8

from the President, District Board, to the Deputy Commissioner, Bangalore District.

With reference to your D.O. letter No. C.2-31-32/29-30 dated the 11th July 1931, regarding the Audit Report of the Park Fair, I write to inform you that the Assets and Liabilities of the Park Fair were considered first by the Park Fair Committee by holding five meetings. The Assets and Liabilities as decided by the Committee were ~~xxxxxx~~ placed before the Board on 17th February 1931 and approval obtained. Necessary action is being taken to recover the amount from the defaulters and settle the claims of the creditors as per resolutions of the Board. In some instances suits are filed against the defaulters to recover the amounts and in several instances the creditors themselves have filed suits against the Board disagreeing with the resolutions of the Board in regard to the settlement of their claims.

The Park Fair Committee next in order have met on 14th February 1931, 21st February 1931, 5th March, 14th March, 28th March, 11th April and 11th July 1931, to consider the Audit Report of the Park Fair. Though the Committee have met seven times no business was turned out except some of the 14th March 1931. Every time the meeting is being adjourned or postponed either for want of quorum or on account of the absence of Mr. B. Abdur Rahmon under whose presidentship the Park Fair Committee is continuing. Again it has been arranged to hold the Park Fair Committee Meeting on the 25th instant.

Under the circumstances explained above the consideration of the Audit Report is pending and I cannot see my way to take action on the Audit Report unless it is considered by the Park Fair Committee and the resolutions of which are placed before the Board.

As soon as I took charge of the Office of the President, I got typed twelve copies of the entire Audit Report and sent to all the twelve Park Fair Committee members for giving their explanations as required in Government Order No. L. 8296/L.B. 137-29-7 dated 15th May 1930 when forwarding the Audit Report. But no member responded to my request. Then this matter was placed before the Standing Committee and according to their resolutions extracts from the Audit Report

Report were forwarded to the members concerned for their observations.

At this stage Mr. Abdur Rahmon took objection stating that the extracts of Audit Report should be considered by the Park Fair Committee as they are of general character and not personal. This question was placed before the Board on 20th December 1930 and resolved that the Park Fair Committee to be convened under the Presidentship of Mr. B. Abdur Rahmon.

Though the Committee have met 12 times from February 1931, they have only considered the assets and liabilities and a very little portion in the Audit Report. I cannot say still how many days they will take to consider the whole Audit Report.

In these circumstances I solicit your kind instructions to proceed further and bring the matter to a final stage.

Thanking you,

"Copy"

Deputy Commissioner,
Bangalore District.

SRD/15-8-31.

SB 137-29-42

2.12.31

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD

No. A. 1-1/30-31. *Bangalore,* 2nd December *1931*.

2430
3-12-1931.

Dear Sir,

With reference to your D. O. letter No.L. 4040/L. P. dated 30th November 1931/1st December 1931 regarding the Audit Report of the Park Fair of 1930, I write to inform you that the Park Fair Committee have resolved on the 21st ultimo to communicate the resolutions passed on the Audit Report to Government, as a preliminary measure. The Audit Report and the resolutions of the Committee thereon are being typed and the same will be submitted as early as practicable.

The Park Fair Committee have resolved to meet on the 16th January 1932 and finally close the work connected therewith. The resolutions of the Committee will thereafter be placed before the Board, calling for a special meeting if

if necessary, and a final report submitted along with the resolution of the Board. A copy of the proceedings of the Park Fair Committee held on 21st November 1921 is also enclosed herewith for favour of information.

Yours sincerely,
V. Venkatappa

V. Subrahmanya Sastri Esqr, B. A.,
Assistant Secretary to Government,
General and Revenue Secretariat,
B A N G A L O R E.

PROCEEDINGS OF THE PARK FAIR COMMITTEE HELD ON SATURDAY THE 21ST NOVEMBER 1931 AT 1 P. M. .

xx

Resolved that the resolutions of the Committee along with the Aulit Report be typel and a copy of the same be sent to Government as a preliminary report of the Committee.

Resolvel that next meeting be held on Saturday the 16th January 1932.

xx

"C o p y"

V. Venkatappa

P r e s i d e n t,
District Board.

LB 137-29-44

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD

No. A 1-1/30-31.

Bangalore 15th January 1932.

From Encl: one file

L. S. G. BRANCH

2961

V. VENKATAPPA, ESQ.,
PRESIDENT, DISTRICT BOARD,
BANGALORE.

GENERAL SECRETARY.
21 JAN. 1932
No. LSG

DEPUTY COMMISSIONER'S OFFICE
16 JAN. 1932
11050
C2

To

R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to the Government of Mysore.
Bangalore.

Through:-
SIR, The Deputy Commissioner, Bangalore District.

In continuation of this office letter No. A 1-1/30-31 dated 2nd December 1931, I have the honour to forward herewith a copy of the Audit Report of the Park Fair of 1929, with the resolutions of the Park Fair Committee thereon, as a preliminary report, for the information of Government, as resolved by the said Committee at their meeting held on 21st November 1931 (copy enclosed)

C2. 3172/29-30 Encl one report and resolu
Forwarded with Compliments

I have the honour to be,
Sir,
Your most obedient servant,

V. Venkatappa
President,
District Board.

3330
20/1/32

Deputy Commissioner
Bangalore District

16/1/32

President,
District Board.

FROM

THE PRESIDENT,
BANGALORE DISTRICT BOARD.

TO

DATED

DESPATCHED

RECEIVED

GENERAL NO.
NO.

ENCLOSURE NO.

PROCEEDINGS OF THE PARK FAIR COMMITTEE HELD ON
SATURDAY THE 21ST NOVEMBER 1931

Resolved that the resolutions of the Committee, along with the Audit Report be typed and a copy of the same be sent to Government as a preliminary report of the Committee.

x x x x

Sd/- B. Abdur Rahmon,
P r e s i d e n t,
Park Fair Committee.

"C o p y"
V. Venkatappa
P r e s i d e n t,
District Board.

LB 137-29-41 1394

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD

No. A. 1-1/30-31. Bangalore 20th January 1932.

Encl. Two.

From

V. VENKATAPPA, ESQ.,
PRESIDENT, DISTRICT BOARD,
BANGALORE.

2/11422 C2.

To

GENERAL SECRETARY
6 MAY 1932
No. 1.8.8

R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to the Government of Mysore
Bangalore, City.

Through:-
The Deputy Commissioner, Bangalore District.

GEN. 9 MAY 1932
L. B. G. BRANCH

SIR,

In continuation of this office letter No. A 1-1/30-31 dated 15th January 1932, I have the honour to forward herewith copies of explanatory letters from Messrs: T. Rangaswamy, B. A., and B. H. Sanjeevappa, on certain subjects of the Audit Report, referred to them by the Committee, with the resolutions of the Park Fair Committee thereon for the information of Government.

C2. 3172/29-30.
Forwarded with Compliments

I have the honour to be, Sir,
Your most obedient servant,

V. Venkatappa
President
D. C. Board

Deputy Commissioner
Bangalore Dt.

Letter dated 7th September [illegible]

to the President, Park Fair Committee, Bangalore.

==========

Regarding para 5 (1) of page 11 of the Audit Report, I may be permitted to say that what the Auditor says is ~~almostly~~ absolutely false. His accusations are:-

1. Rents in regard to hotels and special stalls are fixed by me, without the knowledge of the Committee.

2. That there are over-writings and corrections which appear to the Auditor to be very suspicious.

My explanation is that all these rents have been fixed by the Committee and all these alterations were made before the members of the Committee. Every bit of alteration and every piece of over-writing was done in the presence and according to the decision of the Committee. So also in regard to special stalls.

I regret very much for the Auditor's remarks.

==========

Resolution of the Park Fair Committee Meeting held on the 8th September 1931:- Read letter dated 7th September 1931 from Mr. T. Rangaswamy, explaining the Auditor's remarks on page 11 of the report.*

(* Reference:- Page 14 of the copy of the Audit Report submitted)

The statement made by Mr. T. Rangaswamy is in order.

Sd/- B. Abdur Rahmon,
President,
Park Fair Committee,

"C o p y"

V. Venkataiya
President,
District Board.

to the President, [illegible]

==========

Regarding Audit Report on the Bangalore Park Fair accounts (December 1929)

I request you to kindly place this explanatory letter - concerning certain observations of the Auditor before the Park Fair Committee and oblige:-

1. Contract for Thatti Compound Stalls:- With reference to the Auditor's remarks, I have the state that it was the intention of the President to give away the contract to some reliable person but I pointed out to him that such a procedure would be irregular and that tender should called. The President agreed and tenders were called for accordingly. The tenders were disposed of by the President and the Joint Secretaries after due consideration of all the tenders received. I may also state that in the matter of calling tenders, I have written to the President.

2. Regarding Advance para 7 of the Audit Report, Item J:- With reference to this item, I have to state that I requested the President several times to make the payments then and there although he had received the bills, he did not pay. Consequently as the suppliers of petrol demanded payment frequently, I was obliged to pay, out of the advance amount in my hands. The expenditure has been legitimately incurred to carry on the Executive Work connected with the Park Fair.

==========

Resolution of the Park Fair Committee Meeting held on the 8th September 1931:- Read explanatory letter dated 7th September 1931 from Mr. B. H. Sanjeevappa, in regard to (1) Contract for Thatti Stalls and (2) advance mentioned in page 7 of the Audit Report (J). *

(* References:- Page 6 and 18 of the copy of the Audit Report submitted)

The explanation of Mr. Sanjeevappa is in order.

Sd/- B. Abdur Rahmon,
President,
District Board Park
Fair Committee.

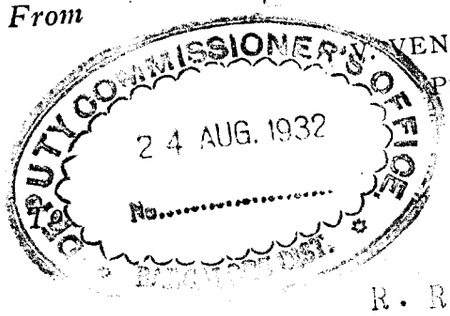
"C o p y"
K. Venkatappa
President

No. A 1-1/30-31. L. S. G. BRANCH. Bangalore 22nd August 1932
23rd

From

V. VENKATAPPA, Esq.,
President, District Board,
Bangalore.

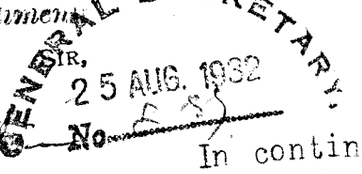
DEPUTY COMMISSIONER'S OFFICE
24 AUG. 1932
No.
BANGALORE DIST.



03825

R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to the Government,
Bangalore, City.

Through:
The Deputy Commissioner, Bangalore District.



Forwarded with compliments
Deputy Commissioner
Bangalore District

GENERAL SECRETARY
25 AUG. 1932
No.

Sir,

In continuation of my letter No. A 1-1/30-31 dated 15th January 1932 regarding the audit report on the Park Fair Accounts, I have the honour to state that the Park Fair Committee met finally on 24th July 1932 and resolved that final Report might be submitted to Government with the Audit Notes and the explanations of the officers concerned. The final report referred to by the Committee is the preliminary report, an advance copy of which has already been submitted to Government with this office letter No. A 1-1/30-31 dated 15th January 1932.

2. The preliminary report has been kept by for obtaining the opinion of the Board. This was included in the agenda of the last meeting but could not be taken up for want of time. This will again be placed before the Board at their next meeting and their resolution will be sent thereafter.

3. As regards the explanation of the officers concerned, I have already submitted the explanations of Messrs: T. Rangaswami and Sanjeevappa. But Mr. Abdur Rahmon has not sent his explanation and after several reminders, he writes to me that he wants the resolutions of the Committee together with a list of subjects on which his explanations are to be furnished. These had been sent to him long ago. Now he

1326
24/8

No. A 1-1/30-31.

Bangalore 17th October 1932.

From

V. VENKATAPPA, Esq.,
PRESIDENT, DISTRICT BOARD,
BANGALORE.

To

R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to Government,
B A N G A L O R E, City.

Through:-

The Deputy Commissioner, Bangalore District.

SIR,

In continuation of this office letter No. A 1-1/30-31 dated 23rd August 1932, regarding the Audit report of the Park Fair of 1929, I have the honour to state that in spite of several reminders issued to Mr. B. Abdur Rahmon, he has not yet replied to the subjects referred to him by the Park Fair Committee. Any how, I shall place the report referred to in my previous letter before the next meeting of the Board for opinion. Mr. B. Abdur Rahmon has again been reminded today to send up his explanations early for being placed along with the Audit Report before the Board at their next meeting.

08043
Forwarded with compliments.

Deputy Commissioner
Bangalore District.

I have the honour to be,
S i r,
Your most obedient servant,

V. Venkatappa
P r e s i d e n t,
District Board.

Subject the connected file is before the 2nd Member & this will, if approved, be placed in it after its return.

he says he could not find them. The inordinate delay in this connection is entirely due to him. I have however complied with his requisition and I am waiting for his reply.

I have the honour to be,
S i r,
Your most obedient servant,

V. Venkatappa
P r e s i d e n t,
District Board.

The main file is with the 2nd Member.

Subd for perusal,

MB 31/8 1/9/32 II Member)

Arg 2/9

OFFICE ... 5 SEP. 1932 No. 1801

PA
Where is this file?
[illegible]

File Subd. The Member desired to discuss this with the D.C. of Bangalore.

[illegible] 7/9

BANGALORE DISTRICT BOARD.

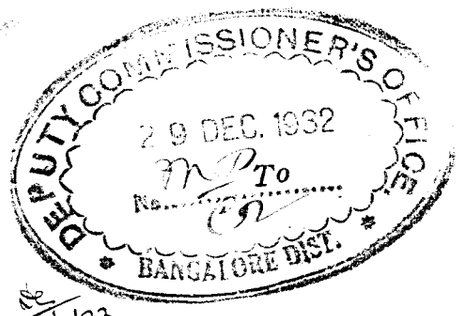
No. Per/B-3/32-33 Encl: one file

Bangalore 24th December 1932.

3049
L

From

V. VENKATAPPA, Esq.,
PRESIDENT, DISTRICT BOARD,
BANGALORE.

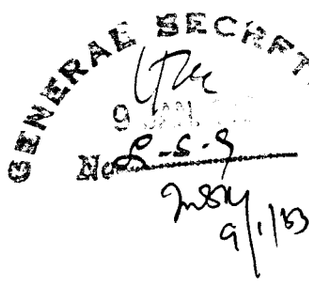


5/1/33.

H. V. Ramaswamy Esqr, M. A., B. L.,
General Secretary to Government,
B a n g a l o r e, City.

Through:- The Deputy Commissioner, Bangalore District.

SIR,



9/1/33

14093

With reference to your letter No. L. 8296/L. B. 137-7 dated 15th May 1930, forwarding the audit report of the Park Fair of 1929 and requesting me to place the same, before the Park Fair Committee and the Board with the explanations of the persons responsible for the several irregularities referred to in the report &c., I have the honour to state that the audit report with the resolutions of the Park Fair Committee were considered by the Board at their meeting held on 3rd December 1932 and I have, herein, enclosed the complete extract of the audit report so far considered with the resolutions of the Park Fair Committee and the Board in a tabular form. A separate copy of the complete proceedings of the meeting of the Board is also enclosed, herein, for reference.

63325 7/1.

As the full copy of the audit report so far considered with the resolutions of the Committee and the Board had to be typed, there was some delay in the submission of this. Copies of the explanations of the persons responsible for the irregularities referred to in the audit report so far considered are also, herewith, sent as desired. The remaining portion of the audit report will be placed before the Board at its next meeting and their resolution also submitted in

PROCEEDINGS OF ADJOURNED MEETING OF THE BOARD, HELD ON 3RD OCTOBER 1922.

Present.

V. Venkatappa, Esqr, ... President,

A. K. Guruv Reddi, Esqr, B. A., LL. B., Vice President.

Members.

ESSRS:-

1. B. Abdur Rahmon, B. A.,
2. M. Munisamappa,
3. B. L. Munisamappa,
4. Batche Gowda,
5. Veere Gowda,
6. K. Gopanna,
7. Kutcha Hanume Gowda,
8. C. Narsharaiyya,
9. Siddiah,
10. G. Venkataramana Gowda,
11. K. Rangaswamy Iyengar,
12. T. Ramachandera Rao,
13. B. C. Siddalingappa,
14. K. Subba Rao,
15. A. V. Naranappa,
16. Sidde Gowda.
17. K. Surappa,
18. V. K. Rudrappa,
19. A. Ramiah,
20. K. Pillappa,
21. Khaja Mohammed Khaler Cherif
22. Captain Y. V. Iyya,
23. B. Nagappa,
24. B. C. Rangappa,
25. Naga Boraiyya,
26. Sampige Urs,
27. A. K. Pock,
28. R. Gopalaswamy Iyer,
29. S. J. Abdul Hameed Khan,
30. Srinivasa Rao Selke,
31. The Rev. Sub-Dn. Offr, Closepet.
32. The Dist. Edl. Offr, B'lore.

Absent : ~~18~~ 8

Read and recorded the proceedings of the last meeting.

Subject No. 61:- Audit Report of the Park Fair of 1922.

The Audit Report with its notes and the resolutions of the Park Fair Committee thereon were discussed at great length in which Mr. B. Abdur Rahmon (the ex-president and Chairman of the Park Fair Committee) enlightened the members with his explanations and the

in due course.

I have the honour to be,
S i r,
Your most obedient servant,

V. Venkatappa

P r e s i d e n t,
District Board.

the following resolutions were adopted:-

II. Constitution:-

(5) Resolved that the remarks of the auditor that there is a "want of joint co-operation on the part of the working Committee members" are not in his domain and that they may be expunged.

III. Management and Working of the Park Fair.

(1) Resolved that the resolution of the Park Fair Committee be accepted under the circumstances explained.

1. Contract for Thatti Compound Stalls.

Resolved that the observations of the Auditor are correct and the interests of the Park Fair have suffered considerably.

2. Canvassing Agency for Stalls etc:-

Resolved that the explanation offered by the then President be accepted under the circumstances.

3. Gate Collection contract:-

Resolved that the observations of the Auditor have no force.

4. Cycle Stand contract:-

Resolved that the observations of the Auditor have no force.

4 (a) Silk Show Contract:-

The resolution of the Park Fair Committee is accepted.

5. Fixing of Special Stall and ground rent:-

6. Stall Account.

7. Advances.

Resolved that the resolution and explanations of the Park Fair committee are accepted with the observation that the purchase of petrol and payment therefor by Mr. B. L. Sanjeevappa,

are in order, since the Park Fair Committee state that the car was used for purposes of the Fair.

8. Contract for Electric Lighting:-

Resolved that the explanation of the Park Fair Committee is not sound. There was plenty of time. The procedure adopted by the then President is not right. The audit objection in this behalf is sound and is accepted by the Board.

9. Temporary Establishment:-

Resolved that the explanation of the Park Fair Committee be accepted.

10. Order for preparation of Gold and Silver Medals and Silver Cups:-

Resolved that the observations of the Auditor in regard to the quality of gold and weight of medals etc., are right and the explanations of Mr. B. Abdur Rahmon are not acceptable.

XV (a) Losses sustained by the Park Fair:-

(k) Gold and Silver Medals yet to be accounted (Missing gold medals)

Resolved after due consideration of the explanations of Mr. B. Abdur Rahmon and Mr. B. N. Sanjeevappa, that he (Mr. B. Abdur Rahmon) is responsible for the gold medals which are missing and that he should make good the loss.

Cash Balance of the Park Fair Accounts:-

That after hearing all parties concerned and a protracted discussion, the Board resolve that the resolution of the Park Fair Committee dated 24th July 1930 as regards the Cash balance of Rs. 57-1-0 be approved (copy of that resolution being appended).

V. Venkatappa
President,
District Board.

M E M O.

The Government of His Highness The Maharaja of Mysore had kindly sanctioned the holding of an Exhibition by the Bangalore District Board in December 1926. This was a Grand Success, except for an unfortunate Fire Accident.

The Government did not sanction the holding of an Exhibition in the year 1927 though the District Board had resolved on 2nd September 1927 to hold the same. In 1928 the District Board in their meeting held on 30th June 1928 resolved to hold the Exhibition during December and as the sanction of the Government had not been received till 1st December 1928 some of the Members of the District Board waited upon the Second Member and requested him to sanction the holding of the same. As the papers relating to this sent through the Deputy Commissioner had not reached the Secretariat till then, the Member promised to consider the holding of an Exhibition during the next year. Again the Board in their meeting held on 7th April 1929 resolved to hold an Exhibition during the Christmas and the Government sanctioned on 31st May 1928, the holding of not an Exhibition but a Fair in December 1929. This order was placed before the Meeting of the District Board held at Sangama on 31st August 1929 and a Committee consisting of 12 members was constituted. The Board resolved that the Fair to be held in the same area where the last Exhibition was held. The Director of Horticulture was not willing to place the site in Cubbon Park at the disposal of the Committee, and it became a serious problem to be solved as there was no other site available in the City of Bangalore suitable for the purpose. The other site suggested by the Director was the Sampangi Tank Polo Ground, which was not only too small but unfit to hold the Fair. After a good deal of struggle discussion and correspondence with the Government and the Director of Horticulture, the latter consented on the 2nd December 1929, with great difficulty and on certain

certain conditions to place a portion of the area in the Cubbon Park for holding the Fair at the disposal of the Committee. The Superintendent of Horticulture, after the inspection of the locality placed the area at the disposal of the Committee on the 7th December 1929.

2. As it had been decided to commence the Fair from the 21st December 1929, it could be plainly observed, that there was hardly enough of time left behind to make any kind of arrangement previously, as the most important item of the Fair, i. e., the locality, had not been decided till so late as the 7th December 1929. All the arrangements had to be rushed through only after the 7th December and within this short interval the "Temporary stalls, compound &c" had to be put up. Thus it would be seen how hard one had to struggle to give a finishing touch to all the requirements within the short period of 12 days.

3. Mr. B. H. Sanjeevappa absented from the Fair from 25th to 28th December 1929 intimating that he was unwell and it was not possible for him to attend the Park Fair. During this period there were demonstrations of hostile feelings, non-co-operation of many of the Booth Holders and Hartal on the 27th December 1929 'The Gosha Day.'

4. A kind perusal of the records will go to show how the work was carried out. All these I had to put up on account of Public opinion and get through the work peacefully. With what difficulty this was overcome, is not possible to explain. I have also informed the authorities of this, to some extent then and there. Even with such obstacles at every stage the Fair was conducted and concluded successfully on the 6th January 1930. Inspite of all the difficulties that were brought in the way, every attempt was made, and no stone left unturned at the sacrifice of all comforts to bring the function to a peaceful termination. This is clear from the fact that the Booth Holders, who were hostile being prejudiced, applied for the extension of the Fair by Four Days, arranged for an "At Home" to the Organisers of the Function, presented

a Group Photo of all the Booth Holders and the Organisers. The Enquiry Office was shifted to the District Board Office on the 7th January 1930.

5. On the 7th while in the Park Fair Grounds I had an attack of Cold, Fever and Head-ache on account of exertion and exposure and for a period of over a week I was not able to attend to any work.

6. Just when I was about to attend to the Park Fair work, the Government suddenly on the 18th January 1930 ordered the audit of the accounts, which was an unusual procedure as the accounts were incomplete. I addressed a letter to the Government explaining the condition in which all the transactions of the Fair were and requested to postpone the audit for a short period till the accounts were settled, but the Government insisted on the audit and the auditor upon the production of all the account books and papers of the Fair at once. All these were placed at his disposal immediately. During the period of audit even Mr. A. Tholasingam Mudliar, Assistant Comptroller, under instructions, minutely scrutinised the accounts in every detail, to find out discrepancies, which the Government thought there were on account of certain misrepresentations. This clearly makes one to understand that the order to take up the audit of/the accounts of the Park Fair was made with a great prejudice and pre-conceived ideas.

7. The Audit went on till the end of February from day to day - practically till the end of 1st week of May 1930. The Audit Report was received in the District Board Office on the 18th May 1930 when I was busily engaged in the Election work. A Kannada rendering of the Audit Report appeared in a number of issues of Chitragupta during the Election campaign. It is a mystery even today how this happened and how the Editor of Chitragupta got a copy of the Report. I leave this matter in the hands of the - Government to do what they think best in the interests of the public affairs. There was hardly any time to get the explanations

explanations from those concerned to place the report before the Park Fair Committee and afterwards before the District Board.

I handed over the charge of the District Board Office on the 31st May 1930 at 5 P. M. The Audit Report when read as a whole will clearly convince with what frame of mind the audit was taken up and the reportxx drafted. Each and every item of expenditure and receipt, without a single exception, is objected to and there is not a single word of appreciation in the whole of the report.

8. The Dewan Saheb was kind enough to open the Park Fair on the 21st December 1929 and subsequently to pay a visit on the 28th December 1929. Rajamantrapravina K. Matthan, B. A., was also kind enough to go round the Park Fair on 28th December 1929 and also again to be present during the Motor Gymkhana and Gymnasium Performances. Her Highness the Maharani was gracious enough to visit the Fair on the 27th December 1929. The Gosha Day - and spent about 4 hours in going round the stalls.

9. Before concluding I wish to make mention of another very important matter that cropped up after I handed over the charge of the District Board Office. It is a serious matter and requires consideration at the hands of the Board and the Government. This is regarding the Cash Balance. In this connection I received a letter No. 52/193/30-31 dated 10th April 1931 (copy enclosed) from Mr. V. Venkatappa, to say that an amount of Rs. 57-1-0 being the cash balance is shown against my name and this was noticed by the Third Member in Council during his inspection of the District Board Office and that I should remit the same at an early date. I was taken aback and I sent a reply dated the 11th April 1931 (copy enclosed) informing that the balance amount is not with me but with the concerned Clerk G. Subba Rao,. After this, I understand that a reference was made to the Comptroller to find out who produced the amount before the Auditor, to which a reply was received to the effect, that the amount was produced by Mr. B. Munisamappa, the Vice President and the Clerk G. Subba Rao,. Then a reference was

was made to Mr. Munisamappa, who, I understand, wrote to say that the amount was with the Clerk and not with him. At one of the Meetings of the Committee the matter was enquired into and the Clerk confessed that the amount was with him alone and not with me. As this was an informal enquiry it was not recorded in the proceedings of the meeting. When the Financial transactions of the Park Fair was discussed in the Committee in their several meeting, this fact of Cash Balance was not at all placed before it. The statement of the assets and liabilities of the Park Fair, as prepared by the Committee were considered in the District Board Meeting held on 17th February 1931 and a reference to the Proceedings will clearly show that this amount has not been mentioned as an outstanding in my name. A reference to the Cash Book of the Park Fair on 24th July 1932 showed an entery made in it to the effect that the amount of Cash Balance was not handed over by me. The explanation of the Clerk G. Subba Rao (copy enclosed) was placed before the Final Meeting of the Committee on 24th July 1932.

10. Though the Clerk G. Subba Rao knew all along that (a) the amount was not with me (b) That there was an entry in the Cash Book to the effect that the amount was not handed over by me and (c) that he was responsible for the custody of the same, yet carefully and cleverly avoided the matter till the Third Member of the Council noticed the entry in the Cash Book during his inspection on 25th March 1931, when there was no other go but to write the above referred letter to me on 10th April 1931. Had it not been for this the matter would have been allowed to lie over with the entry in the cash book to play its own mischief when occasion arises.

11. This is surely a bold attempt to lay a charge of misappropriation of the sum at my door though the clerk G. Subba Rao was responsible to handle all the amounts during the Fair and afterwards. It may not be out of place to mention here that during the period of 8 years that I was the President of the District Board, I was not at all handling any amount belonging to the Board and similar practice was observed by me in every other

other concern connected with the District Board and even in the Exhibition of 1926. With all the scrutiny that has been done in auditing the accounts of the Board and the Fair it has not been possible to point out a single instance wherein I am responsible for handling any amount of the District Board. Now at a time when the work that had been entrusted to me by the Board as its President had been finished, I would have been the last person at the time of handing over the charge to stake my honour and good name, by keeping away a paltry sum of Rs. 57-1-0 when I had dealt with sums amounting to Rs. 4/- to 5 lakhs every year. Every attempt to lay such a blame at my door has been completely failed. This is a very serious matter and deserves particular notice of the Government.

12. The ~~Committee~~ Committee has gone through the whole of the Audit Report. The statements of Assets and Liabilities has already been passed by the Board and my observations on the few items that were referred to me are given below. I take this opportunity to thank the Park Fair Committee and the Board for patiently going through the Report and passing their resolutions on the several objections, and I hope that the impression that had been created in the minds of the Government of His Highness the Maharaja of Mysore due to the misrepresentations and the hue and cry that was raised in this connection during the election time as an Election Campaign will now be dispelled.

I beg to be pardoned for this long Memo.

CANVASSING AGENCY FOR STALLS &c. On the morning of 10th of October 1929 when I was about to leave for Mysore to attend the Dasara Durbars Messrs: B. H. Sanjeevappa, & B. M. Munisamappa came with Mr. Madappa of Messrs: Yejman & Son and his Agent Mr. Kanta Rao. They wanted the Agency to be given to Mr. Madappa. After some discussion it was decidéd that after consulting Mr. T. Rangaswami, District Economic Superintendent who was in Mysore, the question of agency is to be settled. Mr. B. M. Munisamappa said

Assembly meeting, so Mr. Madappa was asked to go to Mysore somewhere there. Mr. B. M. Munisamappa came there on the 14th and Mr. Kanta Rao also came there on that date. After a long discussion it was settled that if Messrs: Yejman & Son undertake to canvas booths etc., to the extent of not less than Rs. 3,000/- as was done by the sole agents during the Exhibition of 1926, the sole agency will be given to them on the same conditions as it was given on the previous occasion to the Trades Publicity Corporation. Mr. Kanta Rao agreed to this and as there were from all parts a large number of merchants etc., present in the Exhibition in Mysore, he suggested that permission may be given to him to start the canvassing. He was temporarily permitted to go on with the work so that the opportunity may not be lost. Messrs: Yejman & Son started the canvassing work in the Exhibition in Mysore.

13 A perusal of the correspondence will reveal that the matter came before the Committee several times and a number of letters were written to the Canvassing Agents to push on with the work and as they were showing some good progress it was also agreed upon that they should continue as agents and their name as sole agents appears in the prospectus of the Fair published on 6th November 1932. They did show good progress and canvassed booths etc., to the extent of more than Rs. 4,000/- which is far more than the agreed sum of Rs.3000/-

14 The agency was given to Messrs: Yejman & Son with the full knowledge of all the authorities concerned. The matter has of late been disposed off both by the Park Fair Committee and the Board and thus I do not think it necessary to go into details.

15 SILVER MEDALS AND CUPS:- The Silver medals and cups have been purchased by the Joint Secretary Mr. B. H. Sanjeevappa. It is strange to say that there weights have not been verified. As their costs had to be paid according to their actual weights, how is it possible to make the payments without verifying the weights of these. Payments have been made after verifying the weights. There were several functions such as Boy Scout Sports, Police sports, Motor

Motor Gymkhana and awarding of medals to booth holders etc., and as there was a separate sub-committee for each of these functions, the purchases had to be made according to the requirement of each Sub-Committee. Boy Scout Sub=Committee selected its own cups and medals within the amount allotted for the purpose and we had to purchase those cups and medals for them and similarly the police sport Sub=Committee and other Sub-Committees. Thus there seems to be no reason for taking any objection for these purchases, as the medals and cups were selected and valued by the several Sub-Committee according to the requirement of each Sub-Committee within its allotment.

4. THE GOLD MEDALS:- As per resolution of the Committee the order had to be placed with the Jewellers that had opened their stalls in the Fair. The different Jewellers in the Park Fair except Mr. Pobathy Venkataswamy pleaded their inability to arrange to supply them on account of insufficiency of time. After consulting the members of the Working Committee and with the full knowledge of all concerned the order was placed with Mr. Pobathi Venkataswamy who took all necessary trouble to supply them in time. He had agreed to take the cost of gold and making charges. This matter has also been disposed off both by the Fair Committee and the Board and has been finally settled.

5. MISSING OF GOLD MEDALS:- The Joint Secretary Mr. B. H. Sanjeevappa was in charge of all these cups and medals and it was he who was distributing them to different parties after the prize distribution. Sometime after the Fair, Mr. Sanjeevappa suddenly stopped coming to the office and as the prize winners began to trouble for the medals etc., I had to write to him demanding the return of the medals that were left with him. The enclosed copies of the correspondence will reveal how the matter stands. Mr. Sanjeevappa in his letter dated 3rd February 1932 says "You might remember that the rest of the medals were taken back to your custody or were distributed to the parties under your instructions. Probably a reference to the books will given you the details"

18 A reference to the books showed that there were seven gold medals, four silver medals and a silver cup with him. Of these he returned one Silver medal and a cup and another silver medal was received from Mr. Lalji Jeweller with whom Mr. Sanjeevappa had left it. Thus there were seven gold medals and 2 silver medals to be accounted for.

19 As Mr. Sanjeevappa was the custodian of these medals and cups and as the books showed that there must be 7 gold medals, 4 silver medals and a silver cup a demand was made for the return of the same and out of these two medals and one cup were returned. It is he who has to show how they were disposed off. If he had given them to my custody or distributed them to the parties under my instructions, there would have been an entry in the books to this effect and it is not there. I am at a loss to come to any conclusion on the matter and leave it to the Board to come to their own conclusion after the perusal of the correspondence between myself and Mr. B. H. Sanjeevappa, copies of which have already been supplied by the latter to all the members of the old Board, a large number of whom are in the present Board.

Sd/- B. Abdur Rahmon,

"C o p y"

+ P r e s i d e n t,
District Board.

Copy of letter No. 413 dated 28-1-30 to Mr. Sanjeevappa.

Please send the seven (7) Gold Medals that are with you per bearer as the people are waiting for the same.

Thanking you.

Copy.

Copy of letter No. 413 dated 28th January 1930 from the President, District Board, Bangalore City to Mr. Sanjeevappa.

I am sorry the Gold Medals etc., as promised have not yet been sent. The people are coming and pressing for the same every day. So I request you to kindly send the seven (7) Gold Medals, Four Silver Medals and a Silver Cup that are with you per bearer and oblige.

Copy of letter No. 826 dated 3rd February 1930 from Mr. B. H. Sanjeevappa, District Board Member to the President, District Board, Bangalore City.

With reference to your letters of the 23rd and 28th ultimo I regret to inform you that I have no Gold Medals with me and excepting a Gold Centre dipped silver medal and a silver cup, I have no other articles with me.

You might remember that the rest of the Medals were taken back to your custody or were distributed to the parties under your instructions. Probably a reference to the books will give you the details.

It is nearly twenty days since we met each other and I do not understand any promise referred to in your letter. There seems to be some error which I hope you will soon discover.

As desired, I have sent herewith the Gold dipped silver medal and the silver cup referred to above, receipt of which please acknowledge.

Copy of letter No. 417 dated 3rd February 1930 from the President, District Board, to Mr. Sanjeevappa, Bangalore City.

With reference to your letter dated this day regarding the return of silver and gold medals that were with you, I am surprised to see that you have stated in your letter that they were taken to my custody. You have not exactly stated when you handed them over to me.

In para 3 of your letter you yourself admit that we have not met with each other for the past 20 days. When I sent my office Daffedar with a letter on the 28th January 1930 you sent word through him that you would bring the medals with you and give it to me. This evidently shows you had the Gold Medals with you on the 28th and as such the fact of your saying that you have given them to me in person holds no waters.

In the general interests of the Committee I am anxious that there should be no complaint from the parties which evidently goes to the discredit of the promoters.

I referred to the accounts and there it is seen that seven gold medals must be on hand. As a matter of fact I have no medals with me and you can believe my words.

The one outstanding feature in your letter is I believe, you have been so very busy and I have not given due consideration in the matter of sending the letter under reply.

I therefore request you to kindly redollect and try to bring the medals if you can find time or send them through any reliable person in case you are busy.

A copy of letter dated from Mr. B. H. Sanjeevappa, District Board Member to the President, District Board, Bangalore City.

I acknowledge the receipt of your letter dated the 3rd instant but delivered today, and regret to note that inspite of the definite statement in my letter that I had no other medals or

---

Regarding Audit Report on the Bangalore Park Fair accounts (December 1929)

I request you to kindly place this explanatory letter concerning certain observations of the Auditor before the Park Fair Committee and oblige:-

1. Contract for Thatti Compound Stalls:- With reference to the Auditor's remarks, I have the honour to state that it was the intention of the President to give away the contract to some reliable person but I pointed out to him that such a procedure would be irregular and that tender should be called. The President agreed and tenders were called for accordingly. The tenders were disposed of by the President and the Joint Secretaries after due consideration of all the tenders received. I may also state that in the matter of calling tenders, I have written to the President.

2. Regarding Advance para 7 of the Audit Report, Item J:- With reference to this item, I have to state that I requested the President several times to make the payments then and there although he had received the bills, he did not pay. Consequently as the suppliers of petrol demanded payment frequently, I was obliged to pay, out of the advance amount in my hands. The expenditure has been legitimately incurred to carry on the Executive work connected with the Park Fair.

Resolution of the Park Fair Committee Meeting held on the 8th September 1931:- Read explanatory letter dated 7th September 1931 from Mr. B. H. Sanjeevappa, in regard to (1) contract for Thatti Stalls (2) advance mentioned in page 7 of the Audit Report (J).

The explanation of Mr. Sanjeevappa is in order.

Sd/- B. Abdur Rahmon,

President,
District Board Park Fair Committee.

"Copy"

President

Extract from Mr B. H. Sanjeevappa to the President District Board, Bangalore

Re. the 2 gallons of petrol:- This was purchased to serve my car to go to Park Fair grounds on my return from Bannerghatta and the morning of the next day. As I had to go to the Park Fair grounds very early in the mornings, I had to purchase a supply sometimes, the previous nights, as the petrol pumps would not be open so early. As for my own private us, I had a separate account for petrol with Messrs: T. K. Naidu & Sons. This Bill has already been settled by the Park Fair Committee.

Re. Medals:- The President placed orders for these, and received them also. The President has acknowledged receipt of them. After the presentation of medals, etc., was over, I returned the silver cups and medals, which I had brought on approval, and which were still on hand, to the president immediately. I know nothing about the Gold Medals at all.

Sub-para 3. Petrol Bill was paid as the firm pressed for payment and the President was evading it, in spite of many personal and written request of mine and also of the suppliers. There was no go but to pay the amount to the Company out of the imprest amount I had. I am sure neither the Park Fair Committee, nor the Government ~~xxxxx~~ expect me to pay the cost of petrol purchased for the sake of the Park Fair use, out of my pocket. This matter has, however, been settled already by the Park Fair Committee.

Sd/- B. H. Sanjeevappa,

Joint Secretary,
Park Fair Committee

"C o p y"

President,
District Board.

Letter dated 7th September 1931 from Mr. T. Rangaswamy to the President, Park Fair Committee, Bangalore.

Regarding para 5 (1) of page 11 of the Audit Report, I may be permitted to say that what the Auditor says is absolutely false. His accusations are:-

1. Rents in regard to hotels and special stalls are fixed by me, without the knowledge of the Committee.

2. That there are over-writings and corrections which appear the Auditor to be very suspicious.

My explanation is that all these rents have been fixed by the Committee and all these alterations were made before the members of the Committee. Every bit of alteration and every piece of over-writing was done in the presence and according to the decision of the Committee. So also in regard to special stalls.

I regret very much for the Auditor's remarks.

Resolution of the Park Fair Committee Meeting held on the 8th September 1931:- Read letter dated 7th September 1931 from Mr. T. Rangaswamy, explaining the Auditor's remarks on page 11 of the report.

The statement made by Mr. T. Rangaswamy is in order.

Sd/- B. Abdur Rahmon,

President,
Park Fair Committee.

"C o p y"

President,
District Board.

PROCEEDINGS OF THE PARK FAIR COMMITTEE HELD ON SUNDAY THE 24TH JULY 1932.

xx xx xx

3. Read the explanations of the Chairman, Mr. B. Abdur Rahmon, one of the Joint Secretaries, Mr. B. M. Munisamappa and the concerned clerk Mr. G. Subba Rao, in regard to the Cash Balance of Rs. 57-1-0.

RESOLUTION:- Resolved that as the amount has since been found to have been spent (1) for payment of advance of Rs. 8/- to the Contractor for digging a pit in the Theatre and (2) the balance to have been spent for lunch on different occasions. Therefore this amount may be shown as spent.

xx xx xx

Sd/- B. Abdur Rahmon,

President,
Park Fair Committee..

"C o p y"

President
Board

Lr 137-29-52

B. ABDUR RAHMON. B.A.

BAUNKEY NAWAB STREET,
BANGALORE CITY.

3369

Dated 27th January 1933.

Dear Sir,

I beg to enclose herein for the consideration of Government extract from the memo dated 30-11-32 given by me to the District Board, Bangalore in respect of certain items that was referred to me for my explanation by the Park Fair Committee.

GENERAL SECRETARIAT
30 JAN 1933
No. 1

This extract refers to the closing Cash Balance of the Park Fair that was held by the District Board of Bangalore in December 1929 and regarding which the then - - Third Member of Council had made a remark in his inspection notes, on account of an entry in the Cash Book to the - - effect that the Cash Balance was not handed over by me at the time of handing over charge of the District Board Office and to this entry the concerned clerk G.Subba Rao has - - affixed his initial.

31 JAN 1933

31/1/33

The Clerk G.Subba Rao in para 3 of his explanation dated 14-8-31 states that he had no hand in monetary - - transactions, but in the meeting of the District Board - - held on 3rd December 1932 when this item came before it - along with my explanation and when Mr.B.Nagappa, Bar-at.Law member of the Board, questioned him, he confessed that he was solely responsible for the monetary transactions and was the custodian both of the money and of the account - - books etc. Even to-day the situation is the same.

In the Committee meeting held on 24-7-32 it has been resolved that the amount has been spent (1) for payment of advance of Rs.8/- to some contractor etc, and (2) the balance spent for providing lunch etc. The vouchers for the above expenditures are not forth coming and the Clerk G.Subba Rao has himself made these payments on his own responsibility. How he spent this amount without any authority is a matter for consideration. The first item should have been spent during the Park Fair itself and the second after the Park Fair. Both these expenditures were within his knowledge when the entry in the cash book was made. To get an entry made of the nature in the Cash book knowing that he himself had already spent the amount clearly goes to show that this was done with a sinister object. A person of this nature, I doubt, will at any time be fit to occupy any post in the Government service and much more so in an office under a Non-official. I hope the Government after giving due consideration to the points mentioned below will take such step as they deem fit regarding this clerk.

(1) He himself had spent the amount without any authority.
(2) He got the entry made in the Cash Book against me on 21-6-1930 knowing that he had himself spent the money and that I was not in any way responsible for the same.
(3) This cash balance was not at all brought before the several meetings of the Park Fair Committee, - - while the monetary transactions such as outstandings against Mrs.Paul Chinnappa, Mr.A.N.Subba Rao etc, were discussed.
(4) This matter was not placed before the Board on 17-2-31 when the financial statement of the Park Fair were considered.
(5) He got a letter written to me demanding the amount on 10th April 1931.
(6) Another letter to the Comptroller.
(7) And another to Mr.B.M.Munisamappa knowing all along that he was playing a false game.
(8) In his explanation dated 14-8-31 all that he has stated are not facts and deserves special consideration.
(9) On 24-7-1932 in the final park Fair Committee meeting and on 3-12-32 in the District Board meeting, he confessed that he was the custodian of the money and was responsible for the financial transactions and that he had spent the money towards the items mentioned therein. He also said that the luch was provided for the auditor during the period of audit Whether the amount has actually been spent is a matter that requires consideration in the absence of proper vouchers and authority.
(10) All along he had created an impression in the minds of

LB 132

that I did not hand over the amount at the time of handing over charge of the District Board Office, although he was the custodian of this amount and he himself had the same with him.

How my honour was at stake till the whole matter was thrashed out is an important point for consideration.

I hope that you will kindly excuse me for this long letter and its enclosures. Thanking you,

Yours sincerely,

B N Rahman

To

R. Ranga Rao Esqr., B.A., B.L.,

General Secretary to Government,

BANGALORE.

Subd

The connected file (Dev 3049) has been marked to Dev. Secy on 30.1.33. Dp return may be awaited.

MB
3/2

Extract from the memo dated 30-11-32 given to the District Board, Bangalore re: my explanation on points referred to me by the Park Fair Committee.----

* * * * * *

Before concluding I wish to make mention of another very important matter that cropped up after I handed over ~~the~~ charge of the District Board office. It is a serious matter and requires consideration at the hands of the Board and the Government. This is regarding the Cash balance. In this connection I received a letter No.52/193/30-31 dated 10th April 1931 (copy enclosed) from Mr.V.Venkatappa, to say that an amount of Rs.57-1-0 being the Cash balance is shown against my name and this was noticed by the Third Member ~~in~~ of Council during his inspection of the District - - Board office and that I should remit the same at an early date. I was taken aback and I sent a reply dated the 11th April 1931 (copy enclosed) informing that the balance amount is not with me but with the concerned clerk G.Subba Rao. After this, I understand that a reference was made to the Comptroller to find out who produced the amount before the Auditor, to which a reply was received to the effect, that the amount was produced by Mr. B. Munisamappa, the Vice President and the Clerk G.Subba Rao. Then a reference was made to Mr.Munisamappa, who, I understand wrote to say that the amount was with the Clerk and not with him. At one of the meetings of the Committee the matter was enquired into and the Clerk confessed that the amount was with him alone and not with me. As this was an informal enquiry it was not recorded in the proceddings of the meeting. When the Financial transactions of the Park Fair was discussed in the Committee in their several meetings,this fact of cash balance was not at all placed before it. The statement of the assets and liabilities of the Park Fair as prepared by the Committee were considered in the District - - Board meetings held on 17th February 1931 and a reference to the proceedings will clearly show that this amount has not been mentioned as an outstanding in my name. A reference to the Cash Book of the Park Fair on 24-7-32 showed an entry made in it to the effect that the amount of cash balance was not handed over by me.

was placed before the Final meeting of the Committee on 24-7-32,

Though the Clerk G.Subba Rao knew all along that (a) the amount was not with me (b) that there was an entry in the Cash Book to the effect that the amount was not handed over by me and (c)that he was responsible for the custody of the same, yet carefully and cleverly avoided the matter till the Third Member of the Council noticed the entry in the Cash Book during his inspection on 25th March 1931, when there was no other go but to write the above referred letter to me on 10th April 1931. Had it not been for this the matter would have been allowed to lie over with the entry in the Cash book to play its own mischief when occasion arises.

This is surely a bold attempt to lay a charge of misappropriation of the sum at my door though the Clerk G.Subba Rao was responsible to handle all the amounts during the Fair and afterwards. It may not be out of place to mention here that during the period of 8 years that I was the President of the District Board, I was not at all handling any amount belonging to the Board and similar practice was observed by me in every other concern connected with the District Board and even in the Exhibition of 1926. With all the scrutiny that has been done in auditing the accounts of the Board and the Fair it has not been possible to point out a single instance where in I am responsible for - handling any amount of the District Board, Now at a time when the work that had been entrusted to me by the Board as its President had been finished, I would have been the last person at the time of handing over the charge to stake my honour and good name, by keeping away a paltry sum of Rs.57-1-0 when I had dealt with sums amounting to Rs.4 to 5 lakhs every year. Every attempt to lay such a blame at my door has been completely failed. This is a very serious matter and deserves particular notice of the Government.

'c o p y'

B N Rao

Copy of letter No.E.52-193/30-31 dated 10th April 1931 from the President, District Board, Bangalore District to Mr.B.Abdur Rahmon, B A., Member, District Board, Baunky Nawab Street-B.City

---

I write to inform you that an amount of Rs.57-1-0 being the Cash Balance of the Park Fair of 1929 was not handed over by you at the time of your handing over charge of the office of the - President to the Deputy Commissioner. As such the amount is still being shown against your name. I may also add that this was noticed by the Third Member of Council during his inspection of this office on the 25th ultimo.

So I request you to kindly arrange to send the amount for being credited to the Park Fair Funds at an early date as the - - accounts of the Park Fair are being closed as per resolution of the Board. Thanking you-

---

Copy of letter No.dated 11th April 1931 from Mr.B.Abdur Rahmon, B.A., Member, District Board, Bangalore District, to Mr.V. Venkatappa, President, District Board, Bangalore District.

With reference to your letter No.E.52-193/30-31 dated the 10th instant which was placed into my hands yesterday at about 6-30 P.M I am sorry to inform you that I had no hand in financial transactions. In the beginning it is Mr.B.H.Sanjeevappa and the Clerk G.Subba Rao who were managing the cash. Later on the balance remained with the said clerk. Similar procedure is being follow -ed in the District Board Office also. During the audit the amount was produced by the Clerk G.Subba Rao and the balance has been noted in the Cash Book. G.Subba Rao has the money and he has to account for it. The advances that had been taken by me were - - adjusted long ago..

I shall write to you in a day or two a detailed letter and the matter has to be reported to Government also. I could not write to you at once since I am busy attending on my son who is laid up with fever hence it is also not possible for me to attend the meeting this day.

c o p i e s

Copy of the Explanation submitted by Clerk G.Subba Rao.

Submitted:--

In obedience to order dated 25th July 1931 asking me to explain about the cash balance of the Park Fair, I beg to - - submit as follows:---

1. A separate establishment had been entertained temporarily till 1st October 1930, for work connected with the Park - Fair. As the Head clerk of the temporary establishment Mr.H. Nanjunda Rao was said to be not well up in the accounts branch of work the then President Mr.B.Abdur Rahmon asked me to attend to the accounts work in addition to my work in the District Board Office. In obedience to hisoral orders I was attending to the work

2. The account books (Cash Ledger and Cheque books were used to be under the personal custody of the President and I was only posting them at his residence according to his instructions and he used to attest his signature invariably then and there.

3. I had nothing to do with the monetary transactions (but of course, the work connected with the postings in the books were mine) and they were being attended to invariably by the President himself with the help of Mr.H.Nanjunda Rao, whenever necessary, and by the Joint Secretaries also during the Park Fair session. I was neither receiving from not making payments to any parties. Besides payments were being made in almost all cases by means of cheques. So there was neither the need nor the occasion for me to handle cash in this connection nor for the cash being allowed to remain with me temporarily, even for short period.

4. At the time of audit the cash balance on hand then was if I remember right, produced by the then Vice President and one of the Joint Secretaries Mr.B.M.Munisamappa. In this connection I may also invite your kind reference to the record made by the President in the Cash Book on 21st June 1930 when he took charge, which speaks of itself.

5. Under the circumstances, statement made by both the

Appendix F G–1]

SUBJECT

Urgent
Confd

Section LB

File No. 137–29.

Serial No. 53.

Diary No. of letter replied to L 3369 / 3049

No. L. 5443 / Encs. 1 Letter & enclosures Pages 1 to 8
1 Letter & enclosures pages 1 to 34

To

The Deputy Commissioner

Bangalore district

General and Revenue Secretariat

(LB.)

the 193

Date of issue 15/2/33.

(to be kindly returned)

Signed by Mr. C.S.S. Char

51

received

Sir.

I am directed to forward herewith in original letter no. Per 11-3/32-33 dated 24/12/32 ~~from the~~ ~~[illegible]~~ together with its enclosures from the President, DBD, Bangalore, forwarding extracts of the audit report so far considered by the Park Fair Committee ~~together~~ ~~with~~ together with the resolution of the DBD and to request you to be so good as to furnish your opinion on the several items referred to therein. I am to add that the matter may kindly be treated as urgent.

I have etc.

and letter dated 27.1.33 received from Mr. B. Abdur Rahman re the cash balance of the Park Fair Committee.

List of enclosures

Copied by

Examined by

the then President and Vice President in their letters dated 11th April 1931 and 20th July 1931 do not appear to be well founded on facts and I submit that no amount relating to the Park Fair Transactions was left in my custody by any body as alleged therein. So I cannot be held responsible for the Cash - - Balance in question now.

Sd.G.Subba Rau.

14-8-31.

C O P Y

Sd. V.Venkatappa,

President,

District Board,

8th November 1932.

General and Revenue Secretariat

No. L. 5443

Dated, Bangalore, 14th/15 February 1933.

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The Deputy Commissioner,

Sir, Bangalore District, B A N G A L O R E.

I am directed to forward herewith in original letter No.Per.1P.3/32-33 dated 24th December 1932, together with its enclosures received from the President, District Board, Bangalore, forwarding extracts of the audit report so far considered by the Park Fair Committee together with the resolutions of the District Board and letter dated 27th January 1933, received from Mr. B. Abdur Rahmon regarding the cash balance of the Park Fair Committee and to request you to be so good as to furnish your opinion on the several items referred to therein. I am to add that the matter may kindly be treated as urgent.

* (To be kindly returned)

I have the honour to be,

S i r,

Your most obedient servant,

For General Secretary to Government.

K.M.R.2/14-2-33.

[Appendix F G–1]

SUBJECT

Diary No. of letter replied to L 3369 / 3049.

General and Revenue Secretariat

(LB.)

the 193

Date of issue 15/2/33

Signed by Mr C.S.S. Char

List of enclosures

Copied by [signature] 16/2/33

Examined by

II

Section LB

File No. 137-29

Serial No. 54.

No. L-5444

To

The President Dodd Bangalore

(thro the DC Bangalore)

Sir.

With reference to your letter no. Per I P-3/32-33 dated 24/12/32 forwarding extracts of the audit report of the Park Fair of 1929 so far considered with the resolutions of the Park Fair Committee and the Board, I am directed to request you to be so good as to expedite the consideration of the remaining items referred to in the audit report.

I have etc

[signature] 18/2

For General Secy to Govt

[signature]

Extra

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 14th February 1933.

No. L. 5444/LB.137-29-54 15

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The President,
District Board, Bangalore,
THROUGH the Deputy Commissioner, Bangalore District.

Sir,

With reference to your letter No.Per.1P.3/32-33 dated 24th December 1932, forwarding extracts of the audit report of the Park Fair of 1929 so far considered with the resolutions of the Park Fair Committee and the Board, I am directed to request you to be so good as to expedite the consideration of the remaining items referred to in the audit report.

I have the honour to be,
S i r,
Your most obedient servant,

C. S. Srinivasa Char

For General Secretary to Government.

K.M.R.2/14-2-33.

In all future communications please quote
No. C3-2572/32-33
Enc 1 file

Tel. Address.—"DEPCOM"
Post Box No 34.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated, Bangalore, the 3rd March 1933.

GEN. REV. SECTT.
3857
7 MAR 1933
L. S. G. BRANCH.

FROM

K.V.Anantaraman, Esqr., B.A.,
Deputy Commissioner,
Bangalore District.

To

R.Ranga Rao, Esqr., B.A., B.L.,
General *Secretary,*
to the Government of Mysore.
Bangalore.

No. L.58

Sir,

Subject:—

With reference to your letter No.L.5443/L.B.137-29-58 dated the 11/15th February 1933 calling for my opinion on the several items referred to in the correspondence relating to the audit of the Park Fair accounts, I have the honour to state that explanations have been obtained from persons wherever they were necessary and all items have been considered by the Park Fair Committee as well as by the District Board. In respect of all items except three, the explanations offered by the persons responsible have been accepted by the Park Fair Committee and the District Board. In all these cases, I am inclined to agree with them. The management of the Fair was in the hands of non-official gentlemen who were not quite conversant with and had no experience of all the intricate rules of procedure relating to the conduct of business meetings, disposal of contracts by tender, execution of agreements on stamped paper, enforcement of terms, etc. The observations of the auditor are far too technical and academical and he does not seem to have taken into account the special circumstances in which the Park Fair was arranged and conduct If the facts on record as stated by Mr.B.Abdur Rahmon are correct — there is no reason to think that they are not—the site was handed over to the Park Fair authorities very late, barely leaving a fortnight to make all the arrangements. The volume and the variety of work before them were so great that the committee could not visualise the whole thing from the begining to the end and work

have taken up matters only as and when the need arose. The Committee seems to have worked fairly unanimously, the members informally meeting and consulting with one another. It is only in the latter stages that one or two members fell out with the rest not on any grounds of mismanagement, but because they did not agree about one or two items. It has to be noted that these persons as well as others have acted in the same manner in the management of items entrusted to them. With the exception of these one or two, no one else protested about anything. The organisers had besides to contend against hostile elements at work as explained by Mr. Abdur Rahman, such as the absence of a committee member, non-cooperation of both holders and hartal.

2 The three items in which the District Board have differed from the Park Fair Committee relate to (1) the contract for Thatti compound and stalls (2) contract for electric lighting and (3) preparation of gold and silver medals and silver cups.

3 With regard to the contract for Thatti compound and stalls, the irregularities observed by the auditor relate to want of sufficient publication, disposal in haste, acceptance of higher tender without reason, giving contract at higher rates to the lower tenderer, action without proper sanction etc. The Park Fair Committee have resolved that the rates were fixed favourably with reliable contractors in order to get the work done quickly. The District Board have resolved that the observations of the auditor are correct and that the interests of the Park Fair have suffered considerably. There were three tenders. The highest and the lowest were not accepted but the work was distributed among all the three at mean tender rates. If the lowest tenderer was reliable and efficient to be entrusted with a part of the work, he should obviously have been reliable and efficient to manage the entire work. There is no point in the Committee's argument about reliability. It seems to me that the Committee wanted to patronise all the tenderers and so distributed the work amongst them all. I think that the lowest tender should have been accepted.

4 With regard to the contract for electric lighting, the auditor has explained at some length as to how the expenditure was allowed

to explain all the points. Their resolution runs thus:- The land was placed at the disposal of the Committee rather very late. Arrangements had to be made within a very short time and thus there was not sufficient time to call for tenders and wait for lighting arrangements. Attempts have been made to get the work done as quickly and as cheaply as possible in consultation with the Superintendent, Bangalore Power and Lighting. Advance was demanded by the contractor in view of cost of materials and limited time at his disposal and so it was paid and every arrangement made satisfactorily. Further during 1926 Exhibition, the expenses were less because of the fact that the Government Electric Department did all the work, while in 1929 the Committee had to pay for every work". The District Board have however resolved that the explanation of the Park Fair Committee is not sound, that there was plenty of time, that the procedure adopted by the then President is not right and that the audit objection in this behalf is sound and is accepted by the Board. I do not see how the District Board can accept the explanation of the Committee in respect of other items such as gate collection, cycle stand, side shows &c., in exactly similar circumstances and in the same breath reject the explanation for this item and say that the Committee had plenty of time. Unless the District Board can challenge the statement of Mr.B.Abdur Rahmon that the possession of the site was given to them only on the 7th December while the Fair had to be commenced on the 21st December - this statement has not been challenged anywhere so far - the explanation of the Committee that they had very little time at their disposal has to be accepted. Their explanation on other points also is fairly reasonable. Besides the work was entrusted to a well-known and respectable company and supervised by the Superintendent, Bangalore Power and Lighting. I think the explanation of the Park Fair Committee in this respect may be accepted.

5 About the third item relating to the preparation of gold and silver medals and silver cups, the auditor has observed that the question of preparation of medals was never taken up till so late as 28th December 1929 when the Committee decided that the contract should be given to jewellers who had taken stalls in the Fair, that this

intended to restrict competition for the work. The insinuation conveyed in these remarks does not appear to be justified by any facts on record. The Chief defects noticed in this connection are however that no one took the trouble to verify the quality and weight of the medals and cups as stated by the suppliers and that 7 gold and 3 silver medals are missing. The Park Fair Committee have not offered any remarks on these points. The resolution of the District Board is that the observations of the auditor in regard to the quality of gold and the weight of medals &c., are right, that the explanations of Mr.B.Abdur Rahmon are not acceptable, that Mr.Abdul Rahmon is responsible for the gold medals which are missing and that he should make good the loss. Mr.Abdur Rahmon has explained that the medals and cups were selected and valued by the several sub Committees according to the requirements of each sub committee within its allotment and that payments have been made after verifying the weights. Verification &c., may not probably be on record, as everything was done in an informal manner as I have already stated. The District Board have not assigned any reasons to conclude that the explanations are not true or acceptable. I think the explanation may be accepted.

6 With regard to the missing medals, a perusal of the correspondence that has taken place between Mr.B.Abdur Rahmon and Mr.B.H.Sanjeevappa gives the impression that both are equally at fault. Mr.Sanjeevappa has said"I know nothing about the gold medals at all", but there were some medals with him. It is rather difficult to fix up the responsibility definitely.

7 Lastly, I should like to refer to one item in respect of which both the Park Fair Committee and the District Board are agreed in their views, that is, with regard to the observation made by the auditor that the state of affairs reveals the want of joint co-operation (sic) on the part of the working committee members. With regard to these observations, the Park Fair Committee have resolved that they extremely regret that the auditor has gone beyond his scope of audit in passing uncalled for remarks and using unparliamentary language in respect of lack of co-operation on the part of the working committee. The District Board have resolved that the remarks of the auditor that there is a want of joint co-operation on the part of the

the working committee members are not in his domain and that they may be expunged. I must remark in this connection that the District Board which undertook this huge concern did not properly guide and give instructions to the Park Fair Committee and that the Committee as well as the Board have acted in connection with the management of this affair in such a dilatory and unsatisfactory manner that the remarks of the auditor must be held to be not quite unwarranted or undeserved and there is no point in their demand that the remarks should be expunged.

The enclosures received with your letter under reply are herewith returned.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District.

V.V.4-3-33

L 4566

LB File No. 137 of 1929

General and Revenue Secretariat

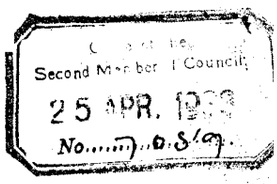
n the sales. The auditor in his note says that a sum of Rs 130/- must have been realised and misused.

Submitted for orders.

SS 24.4.33.

The main file may be got back and this may be continued in that file

25/4



The file on the subject is stated to be on the Chief Secretary's table.

SS 1.5.33.

The Case Worker may get the file with the permission of the Ch Secy & continue work up the case.

2/5

Second Member of Council
25 APR. 1933
No. 7.0.8/9.

-1]

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD.

Per 11·4/32·33.
Encl: one file

Bangalore 5th April *193 3.*

From

V. VENKATAPPA, Esq.,
PRESIDENT, DISTRICT BOARD,
BANGALORE.

GEN. & REV. SECTT. 20 APR. 1933

To

The General Secretary to
The Government of Mysore,
B A N G A L O R E, City.

Through:-
The Deputy Commissioner, Bangalore District.

SIR,

GENERAL SECRETARIAT 19 APR. 1933

L3857

With reference to your letter No. L. 5444/L. B. 137-29-54 dated 14/15th February 1933 and in continuation of this office letter No. Per 11.3/32-33 dated 24th December 1932, I have the honour to state that the remaining portions of the Audit Report of the Park Fair was also considered by the Board at their meeting held on 11th February 1933, and I have, herein, enclosed the complete extracts of the Audit Report with the resolutions of the Park Fair Committee and the Board thereon, in a tabular form for favour of kind perusal.

23107

I have the honour to be,
S i r,
Your most obedient servant,
V. Venkatappa
P r e s i d e n t,
District Board.

5-096
17/4.

General and Revenue Secretariat | 163 File No. | 137 of 1929.

Serial No.

56 Letter no. Per 11.4/32-33 dated 5th April 33 from the President DBB Bangalore (also DC Bangalore) forwarding complete extracts of the Audit report together with the resolutions of the Panel Fair Committee and the Board thereon.

The main file relating to the report on the audit of the Bangalore District Board Panel Fair accounts (DNO 3857), together with the resolutions of the District Board was submitted with a note on the several items referred to therein, with the opinion of the Commr Bangalore, was submitted to the 2nd member of Council on 17.3.33.

Third reference to is invited to the points marked at Pages 7, 13, 63 and 86 of the report now submitted.

At Page 13 of the report ~~in B~~ it is seen that the Board have resolved that an enquiry regarding the alleged defalcation of extra light charges recovered may be made and necessary action taken by the President. The President DBB may if approved be requested to expedite the submission of the report of action.

(Page 63) Regarding ~~the Sale of the Coupons~~ non-accounting of sale realisations of certain printed publication referred to in the audit report, the Board have resolved that the Concerned clerk may not be charged with defalcation, ~~but~~ the Board have observed that there was negligence

NOTE—Contn. Sheet.

WD 0246 -GPB—15,000—22-8-32

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD.

No. Per 11·4/32·33.
Encl. one file

Bangalore 5th April 193 3.

From

V. VENKATAPPA, Esq.,
PRESIDENT, DISTRICT BOARD,
BANGALORE.

GEN. & REV. SECTT.
20 APR. 1933

To

The General Secretary to
The Government of Mysore,
B A N G A L O R E, City.

Through:-
The Deputy Commissioner, Bangalore District.

GENERAL SECRETARIAT
19 APR. 1933

SIR,

With reference to your letter No. L. 5444/L. B. 137-34-54 dated 14/15th February 1933 and in continuation of this office letter No. Per 11.2/32-33 dated 24th December 1932, I have the honour to state that the remaining portions of the Audit Report of the Park Fair was also considered by the Board at their meeting held on 11th February 1933, and I have, herein, enclosed the complete extracts of the Audit Report with the resolutions of the Park Fair Committee and the Board thereon, in a tabular form for favour of kind perusal.

L3857
17/3

D.B. 81 - 23107
32-33

I have the honour to be,
S i r,
Your most obedient servant,
V. Venkatappa
P r e s i d e n t,
District Board.

5096
17/4.

Appendix F G—1]

SUBJECT.....

Section LB

File No. 137-29

Serial No. 57.

Urgent
Confid.

Diary No. of letter replied to L 119

No. L. 738/ecc

To

The Deputy Commissioner
Bangalore district

General and Revenue Secretariat

( )

the 193

Date of issue 25/7/33.

Signed by Mr. A. Subba Rao

please type page 2 of the statement only having item no 17

in the Proc of the WDBD dy 11.2.1933 ~~forwarded~~ ~~[illegible]~~ referred to in the President's letter no Per 11.4/32-33 dy 5-4-33 forwarded with your memo no D.B.81/32-33 dy 17.4.33

Sir.

With reference to your letter no. C2. 3572/32-33 dated 3rd February 1933, furnishing your opinion on the several items referred to in the correspondence relating to the audit of the Park Fair accounts I am directed to forward herewith a statement of noticeable items ~~referred to~~ ~~therein~~ and to request you to be so good as to furnish, very early your opinion on ~~items nos~~ the resolutions of the WDBD on the said items. ~~to 16~~. The connected records ~~are~~ have been enclosed for reference and ~~return with~~ retransmission with your ~~report~~ reply.

I have etc

List of enclosures.....

1) Complete extracts of the Audit report under the resolution of the Park Fair Committee and the Board therein received under the President's letter Per 11.4/32-33 of 5/4/33

Copied by.....

Letter of Mr. B. Abdul Rahman 27/1/33 together with its enclosures, re cash balance (of Rs 57-1-0) of the Park Fair

Examined by.....

I am also to enquire what has been [illegible] President [illegible] of the [illegible] said [illegible] committee [illegible]

WD 0253—GPB—15,000—26-8-32

Appr
21/7 For General Sec Revenue

Audit Objection (Ref to Amir report)	District Board's resolution or remarks.	Deputy Commissioner's remarks.
11. Grant of subventions to certain gentlemen who arranged for plays. II (i) Opinion report.	In the absence of special reasons given by the P.F.Committee, the Board is unable to give its opinion.	No remarks. Not referred to Deputy Commissioner.
12. Contract for purchase of Fire Works. II (12) Opinion Amir report.	Board have no opinion to offer for want of proper records.	-do-
13. Collection of extra lighting charges. (II (13)(m) Opinion Amir report)	Resolved that an ebquiry regarding the alleged defalcation may be made and necessary action taken by the President.	-do-
14. Accounting of sale of copies of the P.F.Guide. Item XV (f) Opinion report	That the concerned clerk may not be charged with defalcation at this length of time. But the Board also observe that there is irregularity in the sale.	-do-
15. Arrangements re Dramatic and other performances. XXV (d) Opinion report	Board agree with the opinion of the P.F. Committee subject to the opinion of the individual items given by them.	-do-
16. Accounting of the cash balance of Rs.57-1-0 Opinion Amir Fair shown as outstanding with the Ex-President Mr.B.A.Rahmon noticed during the course of inspection of the Board Office by the then Third Member of Council in March 1930.	Read explanation of the concerned Officers and Clerks. Resolved that as the amount has since been found to have been spent (1) for payment of advance of Rs.8/- to the contractor for digging a pit in the Theatre (2) the balance to have been spent for lunch on different occasions, therefore the amount may be shown as spent.	The explanation of the officials a the letter of Mr.Abdur Rahmon wer sent to the Deputy Commissioner. the Deputy Commissioner's letter makes no mention of this.

The Statt may be sent to relipped omitting last column, & adding in Col. 1 no. of the item in the Amir report against each

For General Secy to Govt

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 25th July 1933

No.L 738/L.B 137-29-57

From

The General Secretary to the Government of His Highness the Maharaja of Mysore.

To

The Deputy Commissioner,
Bangalore District.

Sir,

With reference to your letter No.C.2.3572/32-33 dated 3rd February 1933, furnishing your opinion on the several items referred to in the correspondence relating to the audit of the Park Fair Accounts I am directed to forward herewith a statement of noticeable items in the proceedings of the District Board dated 11th February 1933 referred to in the President's letter No.Per.11.4/32-33 dated 5th April 1933 forwarded with your Memo No.D.B.81/32-33 dated 17th April 1933 and to request you to be so good as to furnish very early your opinion on the resolutions of the District Board on the said items.

I am also to enquire what action has been taken by the President in respect of the defalcation said to have been committed in regard to extra lighting charges by the clerk concerned.

X

The connected records are enclosed for reference and retransmission with your reply.

X

(1) Complete extracts of the Audit Report with the resolutions of the Park Fair Committee and the Board thereon received with the President's letter No.Per.11.4/32-33 dated 5th April 1933.

(2) Letter of Mr.B.Abdur Rahmon dated 27th January 1933 together with its enclosure, re: cash balance of (Rs.57-1-0). of the Park Fair.

I have the honor to be,

Sir,

Your most obedient servant,

Asuba Rao

General Secretary to Government

B.K.V.2

In all future communications please quote
No. C.2-3572/32-33
Enc. Three only (1) [illegible] (2) [illegible] with its enclosures pages 1 to 8) 18th (3) [illegible] proceedings pages 1 to 22).

Tel. Address.—"DEPCOM"
Post Box No 34

BANGALORE DISTRICT.
CAMP SARJAPUR,
Dated, ~~Bangalore~~ the 17th August 1933.

939
2

FROM

K. V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

GEN. & REV. SECTT.
23 AUG. 1933
E. & G. BRANCH.

To

H. V. Ramaswami, Esq., M.A., B.L.,
General Secretary to the Government of Mysore,
Bangalore.

GENERAL SECRETARY
18 AUG 1933
No. L-S-9
Earl Ann 22/8

SIR,

Subject:—

With reference to your letter No. L. 738/L.B. 137-29-57 dated the 25th July 1933, forwarding a statement of noticeable items in the proceedings of the District Board dated the 11th February 1933, and calling for my opinion on the resolutions of the District Board thereon, I have the honour to enclose herein my remarks on the said resolutions.

The enclosures received with your letter under reply are returned herewith.

I have the honour to be
Sir,
Your most obedient servant,

[signature]

Deputy Commissioner,
Bangalore District.

Hm
18/8.33.

SRD/17-8-33.

ITEM NO. 1.- The resolution of the District Board appears to be correct. The explanation of the Park Fair Committee for the differential treatment shown in the matter of subvention is that the actual assistance in each case, was decided with reference to its individual merits, under the guidance of the Committee. The District Board has resolved that in the absence of a statement of the special reasons applicable to each case, it is not in a position to offer any opinion as to whether the concession given was deserved.

ITEM NO. 2.- In regard to the purchase of fire works from four contractors, the explanation of the Park Fair Committee is, that it did its best in the matter. The District Board has resolved that it is unable to offer an opinion on the action of the Park Fair Committee in the absence of the records relating the disposal of the contracts. I may observe that the offer of Abdul Kareem which the Auditor says, might have been accepted, appears to have been that he would supply the required fire - works at 12 % less than the rate quoted by others. This is not a fair or proper form of tender. Even in this case it looks to me that the Park Fair Committee wanted to patronize all the persons who tendered for the contract.

ITEM NO. 3.- I have called for a report from the President, District Board and I shall furnish my opinion after I receive it.

ITEM NO. 4.- The resolution of the Board that the concerned clerk may not be charged with the defalcation does not appear to be proper. The Auditor estimates the amount defalcated at Rs 100/-. A portion of it, say Rs 50/- may well be - recovered from the clerk responsible.

ITEM NO. 5.- The resolution of the Board in this matter appears to be fair.

apparently accepted the position that the balance of Rs.57-1-0 was not accountable by Mr. B. Abdur Rahmon. The resolution is to the effect that Rs 8/- was spent for the payment of advance for digging a pit in the Theatre and the balance towards lunch charges for which no vouchers are forthcoming. The former item may perhaps be passed although there is no voucher for it. The absence of vouchers appears to be a fairly common feature in the procdedings relating to the Park Fair. In the letter writt by Mr. B. Abdur Rahmon to the General Secretary to Government on 27th January 1933, he says that Clerk G. Subba Rao stated before the Park Fair Committee on 24-7-1932 that the lunch was provided for the Auditor during the period of audit. Having regard to the amount involved, probably it was used towards the charges incurred on other occasions also. In the absence of satisfactory vouchers and in view of the obviously improper nature of the charge, I think that the clerk who is reported to have stated before the Park Fair Committee on 24-7-1932 that he was the custodian of the money and responsible for the financial transactions, should be asked to make good the amount. The resolution of the District Board to slur over the matter does not appear to me to be correct.

Deputy Commissioner,
Bangalore District.

SND/17-8-33.

CONFIDENTIAL.

In all future communications please quote
No. C.D.-3572/32-33.
Enc Three only.

Tel. Address.—"DEPCOM"
Post Box No 34.

OFFICE OF THE ~~DEPUTY~~ COMMISSIONER,
BANGALORE DISTRICT.
CAMP KANKANHALLI,
Dated, ~~Bangalore,~~ the 27th March 1934.

L B 139-29-59

FROM

K. V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

To

L S 9
29. MAR. 1934

S. Abdul Wajid, Esq., B.A.,
General Secretary to the Government of Mysore,
Bangalore.

SIR,

Subject:—

I have the honour to enclose herein a copy of the D.O. letter No. 450 dated the 19th instant received from the President of the Bangalore District Board, reporting on the alleged defalcation in the collection of extra lighting charges during the Park Fair of December 1929. Copies of the statements of the two concerned clerks are also attached. One puts the blame on the other. In the circumstances of the case, I am inclined to agree with the President of the District Board that the responsibility for the amount must be placed on the temporary clerk Raja Rao. He is not in Government employment now.

I have the honour to be
Sir,
Your most obedient servant,

K V Anantaraman

Deputy Commissioner,
Bangalore District.

SRD/27-3-34.

Copy of D.O. letter No. 450 dated the 19th March 1934, from the President, District Board, Bangalore to the Deputy Commissioner, Bangalore District.

In continuation of my D.O. No. 450/33-34 dated the 23rd January 1934 and with reference to your subsequent Memo No. C.2-3572/32-33 dated the 27th January 1934 received in this Office on 31st January 1934 in the matter of the alleged defalcation in the collection of extra lighting charges by the concerned clerk during the Park Fair of December 1929 etc., I write to state that the temporary clerk concerned, by name A. Raja Rao, appeared before the Vice President on 2nd February 1934 in response to a notice issued from this Office, and gave his statement in the matter (copy herein enclosed for reference).

It is seen, therefrom, that he did collect the sum of Rs 1/- in question from Messrs. Ratan Misri Depot and he further admits in it that the receipt procured by the auditor at the time of the audit of the accounts and produced before him now in the office for verification, is the one that he issued to the party when he recovered the amount on 3rd January 1930. But as regards its disposal, he says that he handed it over to one G. Subba Rao who was the Cash Clerk then, and does not produce any acknowledgment obtained from G. Subba Rao for its receipt by the latter; while the then cash clerk G. Subba Rao who has since been transferred to the City Magistrate's Court, in his statement recorded by me on the 12th March 1934, denies having received the said Rs 1/-from A. Raja Rao. A copy of his statement is, also herein enclosed for reference.

The accounts in this connection including the cash book and a detailed list furnished by the then temporary Head Clerk H. Nanjunda Rao who is the father of this clerk A. Raja Rao showing the collections made on 2nd January 1930 and 3rd January 1930 on this account amounting to Rs 25/- and handed over to the cash clerk G. Subba Rao were looked into. This list does not show the sum of Rs 1/- in question, and it is not accounted for also subsequently. The only sum collected during the Park Fair under this item is Rs 25/- only as referred to above.

regarding its disposal as seen so far lies on the temporary clerk A. Raja Rao who actually collected the amount which has been left out, unaccounted for.

The delay in the report was unavoidable as the presence of the parties had to be got for enquiry through notices.

" C o p y "

Deputy Commissioner,
Bangalore District.

SRD/27-3-34.

To

The President,
Bangalore District Board,
Bangalore City.

Submitted:-

I collected the sum of one rupee on 3rd January 1930 referred to in your office Memo No. 453 of 33-34 dated 23rd January 1934 and handed over the same to the cash clerk Mr. G. Subba Rao as usual, as per the directions of the then President District Board. It was not customary to obtain receipts from Mr. Subba Rao for the amounts handed over to him. I have ~~fxxxx~~ seen the receipt dated 3rd January 1930 and it is mine. I was paying the amount to Mr. Subba Rao then and there alone. I do not know anything with regard to the entry of the amount in the cash book after a delay of one week. I was one of the three temporary clerks. I was reporting the matter to the then President now and then. I was not the only person that was entrusted with the collection of extra light charges. Others also were collecting. I do not remember their names.

Sd/- A. Raja Rao,

2nd February 1934.

Before me,

Sd/- G. C. Veerappa,

Vice President,
District Board,

2nd Febmuary 1934.

" C o p y "

Deputy Commissioner,
Bangalore District.

SRD/27-3-34.

Submitted to the President, District Board, Bangalore.

The statement of A. Raja Rao, made before the Vice President, District Board, Bangalore on 2nd February 1934 was read over to me this day. The amount of rupee one was not paid to me as alleged by the said temporary Clerk A. Raja Rao in his statement referred to above. Besides this, one Mr. H. Nanjunda Rao, the temporary Head Clerk of the Park Fair, who is the father of this Raja Rao has given a detailed statement of - account on 9th January 1930 for Rs 25/- (twenty Five only) being the extra lighting charges collected by him on 2nd January 1930 and 3rd January 1930 from the several booth holders and this amount has been taken to account on the very same day i.e., 9th January 1930 and the then President has initialled the transactions of that day. This statement does not make mention of this one rupee collected from Messrs Ratan Misri Depot, though the other amounts collected on the same date have been included in that list. This is clear in proof, that this rupee one has not been handed over to me and it is not understood what has become of it. If he has given this rupee one to me quite separately from that of the list, there is no reason why he should not produce any acknowledgment issued by me for its receipt. A kind reference to the records and accounts in the office will convince any officer of what I have stated. Under the head " Extra lighting charges " there was no remittance except this one item of Rs 25/- during the whole period of the Park Fair.

Sd/- G. Subba Rao,

12th March 1934.

Before me

Sd/- V. Venkatappa,

President,
District Board.
13th March 1934.

" C o p y "

Deputy Commissioner,
Bangalore District.

SRD/27-3-34.

Proceedings of the Government of H.H.
the Maharaja of Mysore.

L 8440-2/LB 137-29-60

Read:-

1. G.O.No.L.8076-78 L.B.114-28-5 dated 31-5-1929 sanctioning the holding of a "Fair" by the District Board of Bangalore during Christmas of 1929.

2. Letter No.690 L.A.D. dated 27-3-1930, from the Comptroller to Govt. submitting a report on the audit of the accounts of the "Park Fair" referred in the G.O. read above.

3. Letter No.L.8296 L.B.137-29-7 dated 15-5-1930, to the Deputy Commissioner Bangalore District, forwarding the audit report and requesting him to obtain and forward the explanations of the persons responsible for the several irregularities referred to in the report, together with the resolution of the Park Fair Committee and the District Board thereon.

4. Letter dated 27-1-1933 from Mr. B. Abdur Rahmon, furnishing his explanation regarding the cash balance of Rs.57-1-0 of the Park Fair said to have been pending with him unaccounted for.

5. Correspondence ending with

from the Deputy Commissioner, Bangalore District, forwarding letter No. Per. 11-4/32-33 dated 5-4-1933, from the President, District Board, Bangalore, submitting the audit report of the Park Fair together with the resolutions of the Park Fair Committee the District Board and the explanations of the persons responsible for the several irregularities.

6. Further correspondence ending with letter No. C. 3572/32-33 dated 27-3-1934 from the Deputy Commissioner, Bangalore District, furnishing his opinion on the several resolutions of the District Board.

Order No. dated 9-4-1934.

The irregularities referred to in the audit report, the opinion of the Park Fair Committee and the resolution of the District Board regarding each are set forth in brief in the appended statement.

2. The Deputy Commissioner considers that the resolutions of the District Board may be accepted in regard to items 1 to 9 mentioned in the statement and that as regards item 10, the explanation of Mr. Abdur Rahmon may be accepted as the Board have not assigned any reasons to conclude that his explanations are not ~~true~~ Correct and that it is rather difficult to fix the responsibility regarding missing medals.

3. As regards the collection of

extra

extra lighting charges (item No. 11) and the alleged defalcation of a sum of one rupee, he states that each of the two concerned Clerks puts the blame on the other and that he agrees with the President of the District Board that the responsibility for the amount must be placed on the temporary Clerk Raja Rao.

4. In regard to the accounting of the realisations of the sale of copies of the Park Fair Guide (item No. 12), he considers that the resolution of the Board that the concerned clerk may not be charged with defalcation does not appear to be proper and that a sum of Rs. 50/- being half the value estimated to have been defalcated may be recovered from him.

5. Lastly, regarding the cash balance of Rs. 57-1-0 said to have been unaccounted for by Mr. B. Abdur Rahmon (item No.13), he states that the resolution of the Board may be accepted so far as it relates to the expenditure of Rs. 8/- spent for the payment of advance for digging a pit in the theatre, that as regards the balance, the clerk G. Subba Rao should, for reasons mentioned, be asked to make good the amount and that the resolution of the District Board to slur over the matter does not appear to be correct.

6. On a perusal of the whole proceedings relating to the Park Fair Accounts, Government feel that the state of affirs reveals that the District Board which under-

guide and give instructions to the Park Fair Committee and that the Committee as well as the Board have acted in connection with the management of the affair in a very dilatory and unsatisfactory manner. They agree with the views of the Deputy Commissioner in regard to the several items of irregularities and direct that a sum of Rs. 57-1-0 being the cash balance unaccounted for and Rs. 50/- being half the estimated value of the sale of copies of the Park Fair Guide be recovered from Clerk G. Subba Rao, District Board Office, and Nanjunda Rao temporary clerk of the Park Fair Committee, respectively, and that they be severely warned. As regards the extra lighting charges of one rupee referred to in para. no action is necessary as the temporary clerk Raja Rao is said to be not in Govt. employment now.

The Deputy Commissioner has also observed that the management of the Fair was in the hands of non-official gentlemen who were not quite conversant with all the intricate rules of procedure relating to the conduct of business meetings, disposal of contracts &c., ~~that~~ the volume and variety of work before them were so great that the Committee could not visualise the whole thing from the beginning to the end and work according to a detailed and definite programme and ~~that~~ the Committee seems to have worked fairly ~~and~~ unanimously. Govt. agree with the Deputy Commissioner that in these circumstances the action of

The time available for making all the arrangements was too short,

however consider that Non Official bodies organising Such Concern Should make

to the technical rules of account procedure

irregularities in maintaining proper accounts of all Expre

MW.

~~Genl~~. Secy. to Govt.

Dev't Dept

11/4

To

The President, District Board, Bangalore
thro' the Dy. Commr. Bangalore Dt.
The Comptroller to Government.

The Dy Commr Bangalore Dist

16/5

83

C.R.G.

11/5/34

Want of cooperation
on the part of the working
committee. The auditor states
that the manner in which meetings
were held and the resolutions passed
go to show that they were un-
constitutional and were not
supported by the whole-hearted
approval of the members stated to
have been presented in them.

The Committee regrets that the
Auditor has gone beyond the scope
of audit in passing remarks for
remarks in respect of lack of
cooperation on the part of the
working Committee

) canvassing Agency for
Stalls. This is an item which
was very much criticised in the
Local papers. The decision of the
Committee has not been taken
as regards the disposal of the Agency

Refered to the
President.

) Gate collection contract
Cycle stand contract
Side show contract.

The auditor states that the contracts
were not given to the highest bidders.
and no agreements were taken on stamp
papers specifying the terms of payment
from the people. and sufficient safeguards
precaution
were not taken for to safeguard the recovery
of the amounts.

The observations of
the auditor have no
force and the Committee
did its best under the
circumstances.

the observations of the Audit are correct and the interests of the Park Fair, have suffered considerably

should have been accepted. It seems ~~to~~ ~~the~~ that the Committee wanted to patronise all the tenderers

The explanation of the Park Fair Committee is not sound. The procedure adopted by the then President is not right. The audit objection in this behalf is correct and may be accepted.

The explanation of the Park Fair Committee may be accepted

he estt maintained was more
ian the actual number sanctioned.
addition to this some of the officials
of the DBD were also detailed for work
ed paid batta of Rs 1 each per day in addition
o their pay without either the Committee
auction or that of Govt as per article
49. M.S.R.

was less than ...
and as the work was increased
and as there was no need for
entertaining additional hands
for a very temporary period
the DBD officials who did
the work were paid Rs 1 per
day each, as they had to remain
all the 24 hours in the Park
grounds

Grant of Subventions to certain gentlemen who arranged for plays.

here appears to have been no guiding factor for deciding the payment of subvention to the parties. This is an item of expenditure of the "Park Fair" where personalities of the recipient of the money aid seem to have been taken as an important factor without consideration of the resources of the Park Fair.

Subventions have been given to deserving people under the guidance of the Committee as is usually done in Dasara & other exhibitions.

5) Contract for purchase of fire-works:-

This is another item where proper scrutiny of rate given by all the manufacturers has not been made.

The Park Fair Committee did its best in the matter.

9). Arrangements re dramatic performances: The Park Fair reserved the right of collection of gate fee in this case and no satisfactory arrangement seems to have been made for collection of the realisation thus rendering misuse of money so collected possible.

Admission was free to all except for one or two shows at the beginning as there were no prospects of realisations by sale of tickets, hence admission had to be

may be accepted as the Board have not assigned any reasons to conclude that ~~the~~ his explanation is not true. It is rather difficult to fix the responsibility definitely.

That an enquiry regarding the alleged defalcation may be made and necessary action taken by the President.

~~The President DBD, Bangalore states that the responsibility for the amount collected ... the disposal of the extra lighting must be placed on the temporary clerk A Rajasekara who actually collected the amount and has not ... accounted for it.~~

~~I have called for a report from the President DBD and I shall furnish my opinion after I receive it.~~

~~Report has since been received~~

~~The D.C. states that he agrees with the President DBD Bangalore that the responsibility for the amount must be placed on the temporary clerk Rajasekara who is not in Govt employment now.~~

~~The Dy Commr states that he agrees with the views of the President~~

Resolved that at this length of time, the concerned clerk may not be charged with defalcation. But the Board also observe that there is irregularity in the sale.

The resolution of the Board that the concerned clerk may not be charged with ~~the~~ defalcation does not appear to be proper. The auditor estimates the amount defalcated at Rs 100/- A portion of it, say Rs 50/- may well be recovered from the clerk responsible

Accounting for cash balance
-Rs 57-1-0 shown as outstanding
in the ex-President Mr. B. A. Rahman
tiles during the course of inspection
the District Board office by the
ent this member of council
March 1930.

Resolved that as the
amount has since
been found to have been
spent (1) for payment
of advance of Rs 8 to
the contractor for digging
a pit in the theatre
(2) the balance ~~to have~~
~~been spent~~ for lunch
on different occasions,
~~therefore~~ this amount
may be shown as spent

Read the explanation of the contents officers and clerks and resolved that

Same as that of the P. F. committee)
x Deposit

apparently accepted the position that the balance of Rs 57-1-0 was not accountable by Mr B. A. Rahman. The resolution is to the effect that Rs 8 was spent for the payment of advance for digging a pit in the Theatre and the balance towards lunch charges for which no vouchers are forthcoming. The former item may perhaps be passed although there is no voucher for it. The absence of vouchers appears to be a fairly common feature in the proceedings relating to the Park Fair. In the letter written by Mr Rahman to the General Secy to Govt on 27/7/33, he says that Clerk G. Subba Rao stated before the Park Fair committee on 24/7/32 that the lunch was supplied to the auditor during the period of audit. Having regard to the amount involved, it was probably towards the charges incurred on other occasions also. In the absence of satisfactory vouchers and in view of the obviously improper nature of the charge, I think that the clerk who is reported to have stated before the P. F. committee on 24/7/32 that he was the custodian of the money and responsible for the money transactions, should be asked to make good the amount. The resolution of the District Board to shut over the matter does not appear to me to be correct

This is one of the several items where consideration for economy was never bestowed. The medals were not of uniform weight etc. & some were found missing

quality of ... of medals are right and the explanation of Mr. B.A. Rahman is not acceptable.

The question may be referred to Mr B. A. Rahman.

11) Collection of Extra lighting charges: The records were not made available to facilitate checking as to whom extra lights were provided and this work was entrusted to the temporary clerk. Want of keeping correct & lucid accounts of the receipt of money had rendered not only loss possible on the one hand but even fraud seems to have been perpetrated by the party to whom the work was entrusted. This is evident as can be seen from the receipt of 31/1/30 issued by the temporary clerk for Rs 1 recovered from Messrs Ratan Misri Depot, Bangalore. This amount is not brought on the cash book but defalcated by the clerk.

The discrepancies in regard to the collection of charges towards the extra lights should be explained by the clerk concerned.

12) Accounting of the realisations from the sale of copies of the Sarvajanika Fair Guide:- This is another item where no proper care is taken to see that the sale money of the copies is collected and remitted to office. No account is kept of the copies sold and copies freely distributed and the copies remaining. This is a sad instance of the management of the affairs resulting in loss of revenue ... Fair.

The Bill of the Sarvajanika Fair Guide has been finally settled.

Committee may be accepted.

In the absence of special reasons given by the P. T. Committee the Board is unable to give its opinion

The resolution of the BSD appears to be correct.

The Board have no opinion to offer in the absence of proper records.

Even in this case if workers through the Panel Fair Committee wants to patronise any the persons who tendered for the contract.

The Board agree with the opinion of the P. T. Committee.

The resolution of the Board is fair.

The action taken in regard to this contract reveals want of foresight and experience. (1) the lowest rate was not accepted. (2) the rates given for some items were higher than those at which the parties were willing to do. (3) wide publication was not given. (4) Adequate time was not allowed to all competitors to quote their rates (5) notice calling for rate was belated and inconclusive (6) the interest you concern appear to have been sacrificed for the benefit of the contractors. The acceptance of the tenders was not placed before the committee

favourably with reliable contractors to do the work quickly.

5) Contract for electric Lighting

This was an item where the authorities should have prepared an approximate estimate for the total number of lights required for stalls and for street illumination. An advance of Rs 1000 has been made to the firm though the firm did not ask for it and the payment of advance is not supported by the committees' sanction and no agreement is taken from the company specifying the terms of payment or the number of lights to be put and the duration for which it was required. This was necessary to settle their claims finally.

Attempts were made to get the work done as quickly and as cheaply as possible in consultation with the Superintendent Bangalore Power & Light Co. The advance was demanded by the contractor in view of the cost of materials the limited time at his disposal and it was paid and every arrangement made satisfactorily

Resolved that the remarks of the Auditor are not in his domain and that they may be expunged.

this huge concern did not properly guide and give instructions to the Bank fair Committee and that the Committee as well as the Board have acted in connection with the management of this affair in such a dilatory and unsatisfactory manner that the remarks give auditor must be held to be not quite unwarranted or undeserved and there is no point in their demand that the remarks should be expunged.

The explanation offered by the then President may be accepted.

may be accepted.

The resolution give Bank fair Committee may be accepted.

may be accepted

Promise made during the session of the Legislative Council
In June 1930.

3798

No. 3

In reply to Question No.14 by Mr. D.H. Chandrasekharaiya Government said that orders would be passed on receipt of report from the Deputy Commissioner, Bangalore District, who had been requested to obtain and submit the explanations of persons responsible for the irregularities noticed in the audit report of the accounts of the District Board Park Fair held in December 1929.
(Page 19 of the Proceedings.)

Serial No.

NOTE ON THE BANGALORE DISTRICT BOARD PARK FAIR ACCOUNTS.

The audit report which was sent in original with this Office No.L.8296/L.B.137-29-7 dated 15th May 1930, to the Deputy Commissioner, Bangalore District, has not been returned yet.

On the complaint of Mr. B.H. Sanjeevappa, one of the Joint Secretaries of the Park Fair Committee, dated 16th January 1930, the Comptroller was asked to depute a competent accountant for auditing the Park Fair accounts and he was asked to pay special attention to the following points in the audit :-

(i) Re. unauthorised refunds;

(ii) Re. non-collection of gate fees;

(iii) Re. inflated bills.

The main irregularities referred to in the audit report, have been noted upon with reference to the audit report in Paras 29 to 34 of the Office notes and they are summarised below with the action taken by the Park Fair Committee noted against each :-

	Remarks of the Committee
(1) Refund of Rs.1,600/- to the Contractor of the Gambling Booth, in contravention of ~~gate fee of Rs.1,750/- for the extended period~~ the agreement	The Committee did its best under the circumstances (Pages 13,54,68).
(2) Non-collection of gate fee of Rs.1,750/- for the extended period.	Steps are being taken to recover the balance (Page 70).
(3) Payment of a sum of Rs.2,320/- for gold Medals as against Rs.2,000/- which was rightly payable.	The question to be referred to Mr. B.A. Rahmon (Page 22). The rate per medal was Rs. 22-8-0 and the bills were paid accordingly (Pages 67 &68

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31.

(4) Acceptance of a sum of Rs.228-8-0 by Messrs. Yajaman and Sons in final settlement of their bill for Rs.497/-.	Materials were purchased and -- checked and amount paid after ascertaining the market rate & that charged by other Firms in respect of similar supply (Page 49
(5) Acceptance of a sum of Rs.61-4-0 by the proprietor of the Maharatta Hotel, in final settlement of his bill for Rs.112-8-0.	No remarks made by the Committee (Page 52).
(6) Giving out contracts without committee's approval and at rates higher than those at which another contractor was willing to do.	Page 8 (Blank) Referred to President (Page 10).
(7) Payment of advances without the sanction of the Committee, to the -- Deputy Director of Agriculture, the President, District Economic Superintent, Proprietor Kalamandiram, Scout Commissioner, Mr. S. Varada-Iyengar and Mr. B.H. Sanjeevappa etc.,	Advances were found necessary in view of big contracts and quick execution of work and given and they were finally adjusted (Page 64). As advances were found -- necessary to meet emergency expenses they were paid as usual and accounts are being adjusted (page 16).
(8) ~~xxxx

Serial No.		
(13)	Loss of seven gold and three silver medals.	Refer to Chairman and Secretary Mr. B.H. Sanjeevappa. (Page 72).
(14)	Opening up of an account in the Deganga -- Bank without proper sanction.	No remarks made (Pages 43 to 45).
(15)	Incurring of meals and lunch charges to the extent of Rs. 2,059/-.	Lunch was given to workers whose help was found necessary for smooth working of the Fair and the remarks of the Auditor are uncalled for (Page 59).
(16)	That the administrators of the Park Fair ~~was~~ are reported to be responsible for a -- loss to the extent of Rs. 7,018/- and the transactions on account of the Fair are likely to result in a deficit of Rs. 2,626/- unless the reduced payments proposed in certain cases are accepted.	No remarks made (Pages 66)

Reference is invited to the General Remarks of the Committee, critising the Auditor and his report. Page 95.

It will ~~thus~~ be seen from a perusal of the report & the Comtee remarks that the Park Fair Committee have not come to ~~a~~ definite settlement on some points, about which they have yet to consult several gentlemen, and that as regards many others they have merely made - general remarks such as those mentioned in the margin.*

~~Such~~ "Refer to President ~~Muniswamappa~~
"Clerk to explain"
"Expenditure was necessary"
"The Committee did its best under the circumstance"
"Found necessary thence paid"

They ~~also~~ Committee say that the affairs of the Park Fair have been settled finally, but they do not say anything as regards the deficit that the transactions would result in as - pointed out by the Auditor. Perhaps it requires another audit to see if according to final accounts there would be a savings instead of a -- deficit.

After obtaining the remarks or explanations

NOTE—Contn. Sheet.

83. 7/4/3

of the persons whom some points are referred, the Committee will have to come to final conclusions which have to be placed before the District Board for consideration & report to Govt.

AHL
8/4

bject No. 61. 15

AUDIT REPORT OF THE PARK FAIR OF 1929.

The Audit Report with its note and the resolutions of the Park Fair Committee thereon were discussed at great length which Mr. B. Abdur Rahmon (the ex-president and Chairman of the Park Fair Committee) enlightened the members of the Board th his explanations and the following resolutions were adopted.

-:o:O:o:-

Remarks of the Auditor.	Resolutions of the Park Fair Committee..	Resolutions of the Bangalore District Board.
1. INTRODUCTION:- The audit was undertaken as r Government Order No. L. 5407/L. B. 137-29-1 dated th January 1930 asking the Comptroller to depute a mpetent Accountant to audit the accounts of the "PARK FAIR". The work was commenced by the auditor rom the 27th January 1930 and completed on 28th - bruary 1930, the period covered by audit being from st October 1929 to 28th February 1930.	No remarks to offer.	
II. CONSTITUTION:- (1) Government sanctioned in heir order No. L. 8076-78/L. B. 114-28-5 of 31st May 929 the holding of a 'Fair' by the District Board of angalore during the Christmas of 1929, on the clear nderstanding that the Government were not prepared to ontribute anything towards the "- - - - expenditure.		

(2) In the proceedings of the District Board ing of 31st August 1929 a resolution to form a ittee consisting of 12 members to organise and man- the District Board "Fair" was passed and accordingly Park Fair Committee was constituted and the following e elected as the President and Joint Secretaries:-

President:- Mr. B. Abdur Rahmon, B. A.,

Joint Secretaries:- Messrs: B. H. Sanjeevappa,
District Board Member,
B. M. Munisamappa,
Vice President,
District Board.
T. Rangaswamy, B. A.,
Economic Superintendent

(3) After the constitution of the Park Fair Committee Committee met once on the 23rd September 1929 and passed esolution for the constitution of the undermentioned -Committees.

A. Sports Sub-Committee.

B. General Amusement Sub-Committee.

C. Industries do

D. Agricultural and Veterinary do

E. Amusements Sub-Committee.

F. Forests. do

G. Educational do

H. Sanitation and Health do

(4) In the Park Fair Committee Meeting dated November 1929 a Working Committee was formed sisting of the following members:-

1. Mr. B. Abdur Rahmon, (Convenor)
2. " B. H. Sanjeevappa,
3. " B. M. Munisamappa,
4. " M. S. Linge Gowda,
5. " Narayana Murthy,
6. Mrs. E. I. Paul Chinnappa,
7. Mr. S. Puttanna

In place of Mr. S. Puttanna, No. 7 read the name of Mr. T. Rangaswamy, as member constituted for the working Committee.

(5) The Working Committee has met after its stitution half a dozen times on the dates noted ow and it is seen that the notices calling for the ting were➢

6-11-1929

Resolved that this object of the Working Committee was only to expedite business relating to the Park Fair as quickly as possible and to meet whenever there was any necessity without formalities and as such there was no violation of rules referred to in the report.

28-11-1929
9-12- "
16-12- "
28-12- "
30=12- "
1-1-1930.

en as per rules, in the case of the meetings held on
and 28th November 1929 and 9th and 16th December
9 as can be seen from the correspondence available
the office and in the case of the last three meetings
., 28th and 30th December 1929 and 1st January 1930,
previous notice seems to have been given to the
nbers, which is a violation of the principle of
lling for meetings. From a general review of the
nuscript proceedings of all the above meetings, it is
en that the names of the members who were present are
t noted and some of them do not bear the initials of
ther the President or the Secretaries, though in the
ped copies of these resolutions the above omissions
ve been supplied. The fact that due notice of the
eting was not given to members on the 28th and 30th
cember 1929 and 1st January 1930 is further seen from
e following remarks made by one of the Joint Secre-
ries, Mr. B. H. Sanjeevappa, on the proceedings of the

The Committee extremely regrets that the Auditor has gone beyond his scope of Audit, in passing uncalled for remarks and that too for his unparliamentary language in respect of lack of co-operation on the part of the Working Committee.

Resolved that the remarks of the Auditor that there is a "want of joint - co-operation on the part of the Working Committee Members" are not in his domain and that they may be expunged.

(1)

meeting of 28th December 1929 which decided some of items of vital importance such as the refund of - ,750/- to the Gambling Stall Holders:-

"I won't agree with all these resolutions, nor I present as I did not know that there was a meeting, has signed the proceedings".

(6) The above go to show that the meetings held the resolutions passed in these were unconstitu- al and they were not supported by the whole-hearted oval of the members stated to have been present in . It also reveals the want of joint co-operation he part of the Working Committee members in deciding vital points concerning the finances of the Park Fair statement annexed shows the resolutions stated to been approved by the Working Committee concerning monetary transactions.

Contd.,

III. Management and Working of the Park Fair.

(1) Before undertaking many operations of the Park Fair, the authorities concerned did not formulate a definite course of action, such as the limitation of powers of the Secretaries in regard to ordering for printing work, supply of stationery etc., fixing of stall rent, advertisement charges in the Fair Guide, making payment out of imprest held by them and so on. The experience of Exhibition of 1926 should have guided them to settle the above details before commencing the work.

The Committee did its best under the circumstances in formulating the necessary course of action within its experience.

(2) In letter dated 1st November 1929 from Mr. B. H. Sanjeevappa, Joint Secretary, to the President, he wanted that the powers of the Secretaries in respect of payment etc., have to be definitely defined and a resolution to this effect should be placed before the Committee which met on 6th November 1929. As no definite decision was arrived at in the meeting, it is presumed that the Committee did not like to delegate any powers either to the Working Committee or the Secretaries,

Resolved that the Park Fair Committee did its best in the interest of the Fair in regard to this para.

Secretaries, but expected every item of expenditure to be covered by its sanction. But it is found by a review of the records and accounts that the procedure adopted in many cases are irregular and are not covered by the Committee's sanction and heavy payments have been made without the Committee's previous approval, thus rendering loss possible in the receipts by acceptance of unfavourable contracts etc., on the one hand and by incurring extravagant and avoidable expenditure etc., without regard to the financial interest of the concern on the other. Instances of the kind are described below. It can also be said that there was no joint co-operation on the part of the Committee Members as can be seen from the correspondence between the Joint Secretary and the President, containing certain allegations against the President, in certain of his independent and high handed actions in regard to payments and acceptance of contract, etc., vide (1) letter No. 399-400 dated 13th January 1930 from the Joint Secretary to the

Moved by Mr. Narayanamoorthy and seconded by Mr. B. M. Munisamappa.

For

Mr. B. Abdur Rahmon,
" F. M. Abdul Quddus.
" N. V. Narayanamoorthy
" T. Rangaswamy,

Neutral.

" V. Venkatappa,
" Linge Gowda.

ne President. (2) D. O. letter Nos. 19 and 27
f 16th October 1929.

(3) It is seen that in many instances, the
nterest of the Park Fair has suffered and loss
o the concern was rendered possible as a result
f the Working Committee's decision of certain items.
n fixing of subvention to Messrs: B. M. Jallappa
nd Hanumanthappa for arranging Wrestling contests
ot only the right of collection of entrance fee is
given to the parties, even the stall rent is -
excused in spite of the party's willingness to pay
the same as can be seen from their letter dated
28th November 1929 stating that they are prepared
to pay the ground rent as may be fixed by the
Committee.

(4) The following are cases of unfavourable
contracts accepted, some of which are not covered
by the Committee's sanction, but decided by the
President and some of the Secretaries.

Resolved that the resolution
of the Park Fair Committee
be accepted under the -
circumstances explained.

First part to be referred to Mr. B. H. Sanjeevappa, and the latter part to the Secretaries.

1. Contract for Thatti Compound Stalls.

(1) The action taken in regard to this contract ...als want of forethought and experience. The ...ice calling for quotations is dated 20th November ...9 and the due date of receipt of quotation is fixed ...23rd November 1929. The notices are stated to ...e been sent by post to the contractors out of which ...t of them have been returned to office owing to ...-delivery for want of correct address. The work ...be done consisted of:-

(a) Putting up a compound wall with Bamboo - poles and mats at a height of 7 to 8 feet.

(b) Putting up about 200 stalls 12'x8'x8' or thereabouts with bamboo mats, sides and cocoanut leaves covering to the roof.

(ii) Out of the 4 tenders received from the ...llowing, the last one was rejected by the Secretary ...the score that it was received after the due date ...d the rest were taken into consideration.

No.	Name.	Compound.	Stall	Roof with cocoanut leaves.
1.	Mr. Syed Ghouse and Mr. Syed Yusuff.	3 pies a Sq. Ft.	0-1-0 a Sq. Ft.	0-2-0 a Sq. Ft.
2.	Mr. Syed Ali Saheb.	2½ pies "	0-0-3 "	0-0-9 "
3.	Messrs: M. Abdul Majeed and A. M. Abdul Khalak Saheb.	2 " "	0-0-3 "	0-0-5 "
4.	Mr. B. S. Hyder.	3 0 "	-	0-1-3 "

(iii) From the above it is seen that the rates for all the items quoted by them No. 3, Messrs: M. A. Abdul Majeed Saheb and A. M. Abdul Khalak Saheb, were the lowest and the contract should have been given to them, taking a proper agreement. But the contract is distributed to all the 3 contractors at the rates of 2½ pies a Sq. Ft., for compound, 3 pies a Sq. Ft., for stalls and 9 pies a Sq. Ft., for cocoanut leaves roof.

(i) From the above it can be gathered (1) that the lowest rate was not accepted. (2) the rate given to item No. 3 to M. Abdul Majeed is higher than those at which he was willing to do (3) that wide publication of the fact of calling for rate was not given (4) that the notice calling for rates was belated (5) that no adequate time was allowed to all the competitors to quote their rates (6) the interest of the concern appears to have been sacrificed in the interest of the contractors.

(v) The above tenders and the acceptance of the same involving a cost of more than Rs. 3,000/- were not placed before the Committee for decision but decided by the President and the Joint Secretaries.

(vi) It is further seen that the contractors Messrs: Syed Ghouse and Syed Yousuf & Sons have constructed such stalls in the City Market in connection with the recent Market Show at a rate of 2 pies per Sq. Ft., for thatti partitions and 3 pies per Sq. Ft., for roofing.

(i) As already stated in para III (3) (i) of the
rt, the acceptance of higher rate of Thatti com-
d and cocoanut leaves roofing to stalls at 2½ pies
9 pies respectively per S. Ft., against the lowest
e of 2 and 5 pies respectively has resulted in a net
s of Rs. 1,078/- calculated at the difference in rate
the quantity of work done by the contractors on
se two items are noted below:-

Mat Thatti compound.	5780 S.Ft., @ ½ pie.	Rs. 150/-
Roofing with cocoanut leaves	44537 S.Ft, @ 4 pies.	928/-
T o t a l.		1,078

(2) Canvassing Agency for Stalls etc.

The granting of the Agency is one which was very
uch criticised in the Local papers. Vide article
ppeared in Chitragupta on 6th November 1929. As
lleged in the local papers, the decision of the
ommittee has not been taken as regards the disposal

Rates were fixed favourably with reliable contractor to do the work quickly.

Resolved that the observations of the Auditor are correct and the interests of the Park Fair have suffered considerably. ✓

2

posal of the Agency. From the file of papers, it seen that there were many applications from the ents to work at a more favourable rate and some of em were even prepared to deposit a large sum as earst money. In latter dated 1st November 1929, ssrs: Benn & Coy., wrote that they would deposit 1,500/- as guarantee money for canvassing Agency d that they would accept 20% of the collection of all rent. In letter dated 27th October 1929 Mr. M. niswamappa wrote that he would take up the canvassing gency for 18% commission. There are other applications requesting the Committee to give wide publiation of the particulars of the grant of Agency in apers and to dispose of the item in open auction or y calling for tenders. Further the D. O. letter os. 19 of 16th October 1929 and 27th of 18th October 929 from the Joint Secretary to the President, show is disagreement with the action of the President in iving the Canvassing Agency to Messrs: Yejman & Sons

Referred to the President.

ns without Committee's approval. The grant and the
rm of giving this monopoly to Messrs: Yejman & Sons
e not on paper. No agreement is taken from the said
ents as regards the percentage of commission payable
c. It is said that the oral understanding between
ie President and the Agents, is that they should work
or 25% commission, the same paid in the Exhibition of
926 to some other Canvassing Agents.

The above procedure shows, (1) Want of consi-
eration of the financial interest of the concern.

(2) Preference of one individual's case to other
ore favourable offers,

(3) Decision of such important contract without
ompetitive tenders or open public auction.

(4) High-handedness of deciding without Committee's
sanction.

(5) Failure to take agreement for the fulfilment of
contract in writing specifying the terms etc.

Resolved that the explana-
tion offered by the then
President be accepted under
the circumstances.

May be accepted

(c) The Canvassing Agency has been settled without agreement in writing and the oral understanding with srs: Yejman & Sons appears to be to pay to them 25% mission on the total stall rent collected. Since re were applications to work at lesser rate the est being 18% the difference of 7% on Rs. 4,962/- ng the stall rent viz., Rs. 350/- will be a loss to concern.

The Committee has resolved to pay 22½% Commission on the business done by them and accounts settled accordingly.

(3) Gate Collection Contract.

Tenders for the contract for gate collections e not called for by wide publication of the terms ., earlier though several applications were pouring the office from the intending bidders to let them w the information. The contract for gate - llection was given by public auction on 15th December 9 and the notice of same is dated 13th December 1929, reby showing that the fact of giving the gate collec- on n/contract was decided so late as that. The amount

ount of highest bid is Rs. 12,200/- for the original
riod from 24th December 1929 to 1st January 1930, the
ghest bidder being Messrs: Chaudry Abdul Gaffar Saheb
d Attar Mohammed Khassim Saheb. No agreement on
amp paper specifying the terms of payment etc., is
ken from the above people. Though the contractors
id 50% of the abid amount on the day of auction, the
lance was not paid by them on the due date, viz.,
th December 1929 fixed in the notice. This amount
s been recovered after coercion on the 30th December
29 thereby allowing them time to pay after collection
om the public. The amount for the extended period
ould have been similarly settled by Public auction,
t the Committee in their meeting dated 1st January
30, have fixed it as Rs. 1,750/- and the right of
llections given to the original contractors only.
is not understood on what date this amount of
1,750/- was fixed. The Mutchalika taken from

om these people in ordinary paper does not specify e time when this amount is payable. It is not under- ood why the amount was not recovered in advance or at ast on the closing day of the Fair. This amount is not ill collected and in the absence of regular contract ed, it might be difficult to recover the amount.

3. Gate Collection:- The amount collected so ar is Rs. 12,200/-. This represents the amount llected from the Contractor to whom the right of llection was sold by public auction on 15th ecember 1929 for the original period from 21st ecember 1929 to 1st January 1930.

(g) The fixing of the gate collection for the xtended period is another item where loss has ccrued. A sum of Rs. 1,750/- was fixed for the xtended period of 4 days. The data for fixing his arbitrary amount and the reason for allowing he original contractor to continue are not known

Resolved that the observations of the Auditor have no force.

is should have been fixed in proportion to the original ntract amount and the proportion of the number of days tended. According to this calculation the amount omes to one third of the original amount of Rs. 12,200/- r Rs. 4,066/-, the extended period being one third of the riginal period. If the original contractor would not gree to this amount the collection should have been ither sold in public auction or managed officially as as done in 1926 in view of the fact that a sum of . 3,720/- was collected in 1926. The non-observance f this procedure has rendered loss possible and the same is estimated to be (Rs. 4,066-1750) or Rs. 2,316/-. f the Committee had taken interest in this item - instead of fixing a low sum of Rs. 1,750/- the loss would have been avoided.

Steps are being taken to recover the balance of Rs. 1,750/-.

(Rs 1,192-10-0 since recovered on 22.6.32 on a compromise as resolved by the Board)

4. Cycle Stand Contract.

The right of collection of the Cycle Stand was sold by Public Auction on 15th December 1929 and the

highest bid was Rs. 600/- for the original period. same contractor was allowed to collect for the tended period also for a lump sum amount of Rs.25/-. data on which this amount was fixed is not known.

4. Cycle Stand Collection:- A sum of Rs. 625/- been recovered on this account, out of which - 600/- represents the highest amount of bid at the blic auction for the original period and Rs. 25/- is account of the sum fixed for the extended period.

(h) Similarly in the case of the amount for cle Stand Collection. The original Contractor asked to collect during the extended period for sum of Rs. 25/-. The same procedure as suggested ve in the case of gate fee collection ought to e been adopted in this case also, and a calculation the same data would be one third of Rs. 600/- is 200/- and the loss is therefore Rs. 175/- (200-75).

Resolved that the observations of the Auditor have no force.

Since the Cycle Contractor suffered losses during the first part, he was given Cycle contract for Rs. 25/- during extended period.

Further these two contractors ought to have provided the with/stalls for the sale of tickets at their own cost but on the other hand the Park Fair Committee have provided them at their cost which has resulted in a loss of Rs. 65/- to the concern. This amount which is rightly recoverable has been lost sight of.

.....

(4) (A) Side Show Contract.

The right of Side Shows, viz., the Gambling booths was also sold by Public auction on 15th December 1929. The highest bidder was Mr. Abdul Majeed and the bid amount Rs. 3,500/-. The fact of selling this right by public auction or the terms of sale, etc., does not seem to have been widely published well in advance though several enquiries were made 2 months earlier by the intending bidders as to the terms, etc., under which the monopoly to have the Side Shows in the Park Fair would be disposed. From the letters received, it can also be seen that there were more favourable offers,

offers, giving more benefit to the Park Fair than that derived by auctioning the same as can be seen from the application dated 28th November 1929 from one Abdul Karim stating that he would take 22 gambling stalls for an amount of Rs. 2,900/- and would pay in addition ground rent of Rs. 300/-. It is not understood why opportunity was not taken to have the advantage of this offer and why the authorities had recourse to have the right auctioned and got less amount than the one offered by the applicant. The offer of this man was advantageous when compared with the net collection of Rs. 1,900/- exclusive of the refund of Rs. 1,600/-.

The Committee did its best under the circumstances.

The resolution of the Park Fair Committee is accepted.

8. Side Shows:-

(1) The following constituted the Side Shows:-

(a) Gambling booths.

(b) Motor Gymkhana.

(c) Dramatic Performances.

(d) Gymnasium.

(e) Magic Performances.

(f) Physical Display.

(g) Wrestling Contests.

(h) Dances.

(i) Musical Performances.

(j) Other minor items like Dombers, Snake Charmers, Kolatam etc.

(b) For reasons already stated in the report the refund of Rs. 1,600/- to the gamblers was not in order as the condition under which the auction was made did not admit of such refund. Further the stall rent of Rs. 300/- which the other people were prepared to pay was not recovered from the present man (vide application dated 22nd November 1929 from Mohammed Jaffer and letter No. dated 26th November 1929 from Hussain Khan and 28th November 1929 from Abdul Kareem. Hence the total loss on this account is Rs. 1,900/-.

The Committee did its best under the circumstances existing then. Mr. B. H. Sanjeevappa says, he has already passed his remarks on this subject.

(5) Fixing of Special Stall and Ground Rent.

(1) The prospectus of the "Fair" contemplated that
r Exhibitors the rent chargeable for a stall measuring
x 8 would be Rs. 20/-. As regards the rent leviable
other stall holders such as the Hotel keepers and
hers no uniform procedure is adopted in fixing the
all rent. The rent has been fixed differently in
fferent cases. The basis for fixing different rates
rent is not understood. All such rents have been
xed by one of the Joint Secretaries and his action is
t ratified by the sanction of the Committee. From
e records it is seen that there are over-writings
certain cases, altering the amount once fixed without
e initials of the party who made the corrections in
ounts by over-writing. It cannot be made out when
d why this was made. These corrections appear to
suspicious inasmuch as they are intended to reduce
e amount originally entered. The following are some

some of the glaring instances of the kind:-

(a) Stall rent fixed to Modern Hindu Hotel. - changed from five hundred to four hundred.

(b) Stall rent fixed to Muslim Hotel. - Changed from one hundred to Rs. 75/-.

Refer to Mr. T. Rangaswamy.

(ii) Similarly in the cases of stalls occupied late, special rent is fixed and the amount recovered. The prospectus approved by the Committee did not contemplate such concessions, this should have been placed before the Committee and approval obtained.

(iii) In the case of Exhibits of Government Departments, no stall rent is charged but in a few such cases, they are asked to pay half the usual rate, viz., Central Jail, Sericultural Department, State Life Insurance Coy. It is also seen that no rent is charged in the case of some private concerns like the "Devanga Bank" and "The Fire Insurance Coy". The waiving of rent in the case of

Devanga Bank and Fire Insurance Companies have been charged Rs. 10/- for the half stall allotted to them. This is perfectly in order and the Auditor's note is misleading. Government Commercial -

of these, is not covered by the Committee's sanction. Thus the irregularities under this head can be summed up as follows:-

(a) Unauthorised adoption of different rates in different cases.

(b) Unauthorised grant of concessional rates.

(c) Unauthorised waiving of the rent,

(d) Want of uniform procedure in fixing the rents in the case of Government stalls.

(e) Manipulation of the amount of rent once fixed in the case of some with a view to help the individuals and indirectly defrauding the Park Fair Fund.

Commercial Departments have been charged half as approved by the Committee. This was done by the Working Committee since the management could not meet.

Moved by Mr. Narayana Moorthy and Mr. B. M. Munisamappa and carried unanimously. Resolved that the remarks made by the Auditor are not warranted by the facts and the Committee takes exception to the improper language used by him.

6. Stall Account.

From the plan of the Park Fair grounds got printed, it is seen that there were as many as 240 stalls both big and small. But from the accounts of stalls, made available to the Auditor, it is seen that total number of stalls was only 192.

ut of this 192, 4 stalls were stated to have been acant, 3 given free to private persons and Government nd General stalls numbered 15. Thus the number of talls for which rent was recovered was only 182. he total demand of rent as shown in the book is . 4,962-8-0 out of which a sum of Rs. 4,175/- has een so far collected, leaving a balance of Rs.787-8-0. Two points are noticeable here in regard to stalls:-

(1) The total number of stalls as shown in the ark Fair plan and that shown in the Account Books isagree.

Resolved that the statement of the Auditor is incorrect in regard to No. of stalls as seen from accounts and details of plan.

(2) The rent instead of being recovered in dvance is allowed to fall into arrears which might rove irrecoverable later on.

Attempts are being made to recover the balance of amount.

2. Stalls and Ground Rent:- A sum of . 4,175/- (Rupees four thousand, one hundred and eventy five) has been so far collected on account f the above. This is made up of both the

collections made by the canvassing agents and that collected by the Committee. From the Cash Book it is seen that a sum of Rs. 1,310/- is remitted to office by Messrs: Yejman & Sons, who are said to be canvassing agents and the balance is either collected and remitted by other agents or received direct from the parties.

(7) Advances.

Advances have been paid to the Secretaries and other Working Committee members and other Government Departments for expenses. These advances are not covered by Committee's sanction. In some cases, no accounts have been rendered by the advance holders. The following are the points observed in connection with the above.

As advances were found necessary to meet the emergency expenses, they were paid as usual and accounts are being adjusted.

(a) Advance paid to Mr. Hayes towards the cost of 5 dozen Member Badges Rs. 20/-

Badges were obtained and Distributed among members, Judges and etc.

Again 5 dozen member badges required to be purchased for which the advance was given, 8 1/3 dozen badges have been purchased and a sum of Rs. 24-8-0 has been paid in addition to Rs. 20/- advanced. The receipt of badges and how they were disposed are not known.

(b) Advance to the Economic Superintendent for Village Panchayet Court Demonstration Rs. 1,000/- (accounts not settled yet).

As the accounts could not be settled by the District Economic Superintendent that day on account of correspondence pending with Amildar, Dodballapur Taluk and it was settled later on and accounts finally closed.

(c) Rs. 200/- paid to the Deputy Director of Agriculture for agricultural Exhibition. (Not covered by Committee's sanction and account not settled).

As lump sum of Rs. 200/- was paid towards expenditure, resolved there is no need for calling for details of expenses.

(d) Advance of Rs. 150/- taken by the President. Account is rendered for a sum of Rs. 100/- and the balance is still to be accounted (Not covered by the Committee's sanction).

Advance has been fully adjusted.

(e) An aggregate sum of Rs. 375/- has been advanced to Mr. A. N. Subba Rao, Proprietor, Kalamandiram for expenses of Arts Section. The advance is not covered by Committee's sanction. The accounts rendered by the party have not been scrutinised and incorporated in the Park Fair Accounts finally.

The accounts are incorporated.

(f) Advance to Mrs. E. I. Chinnappa, Lady Member. (Not covered by sanction and account finally incorporated in the book.

Accounts have been rendered by Mrs. Chinnappa, Lady Member for Rs. 25/- advanced and the balance of Rs. 2-4-0 is to be recovered.

(g) A sum of Rs. 43/- has been advanced to the City Amildar, Bangalore, for "Cattle Show" expenses. The Amildar has rendered accounts, but this is not scrutinised and taken to books finally.

This has been done.

(h) Advance of Rs. 50/- given to Dr. S. Varadaiengar towards expenses in connection with sanitation and Health Court. The party has not yet rendered account for the same.

A lump sum grant of Rs. 50/- was given to Dr. S. Varadaiengar for Sanitary and Health Court.

(i) A sum of Rs. 151/- has been advanced in the aggregate to the Organising Scout Commissioner for expenses of Sports. The account rendered by him has not been incorporated in the books. The advance is not covered by Committee's sanction.

This has been done.

(j) Advance paid to Mr. B. H. Sanjeevappa, Joint Secretary, Rs. 180/-.

Accounts have been rendered by the party and the balance has been refunded recently. Out of the advance given, a sum of Rs. 63-7-0 has been paid by himself on account of petrol without sending the bill to office for scrutiny and payment by a cheque. On enquiry as to the necessity for purchase of such a large quantity of petrol for Park Fair and payment of same by himself, he stated that as his motor car was made use of for "Fair" purposes, petrol had to be purchased for the same. This does not deem to be a legitimate expenditure and should have been covered by competent

Refer to Mr. B. H. Sanjeevappa.

ompetent sanction before incurring. In short, it ay be stated that in some cases advances have been nauthorisedly made and extravagant expenditure out f such advances are rendered possible.

(iii) A sum of Rs. 63-1-0 is paid on account of etrol purchased as already stated. It is seen from he pending bills in the office that Messrs: T. K. aidu & Coy., have sent in two bills No. 599 of the 4th January 1930 for 49-12-0 and bill No. 599 for . 9/- both for supply of petrol to Mr. B. H. anjeevappa. It is not understood why other sets f bills differing from this amount were got from the irm by Mr. B. H. Sanjeevappa, and why he paid it imself from imprest without ascertaining whether he pending bills of the firm in the office were paid r not. The payment of such large bills for - upplying out of imprest was not in order. The ecessity for the purchase should have been explained nd expenditure incurred after Committee'a sanction.

Resolved that the resolution and explanations of the Park Fair Committee are accepted with the observation that the purchase of petrol and payment thereof for by Mr. B. H. Sanjeevappa are in order since the Park Fair Committee state that the car was used for purposes of the "Fair".

(8) Contract for Electrict Lighting.

(i) This was an item where the authorities would have prepared an approximate estimate for the total number of lights required for stalls and for street illumination. The experience of the Exhibition of 1926 should have helped them in doing so. But it is seen that no such previous action has been taken.

(ii) Enquiry calling for rates for installing temporary electric lights for stalls and streets in the Park Fair grounds was made on 16th December 1929. The quotation was asked to be sent so as to reach Park Fair Office on or before the 17th December 1929. This shows that the calling for rates was postponed to the last moment and sufficient time was not allowed to the Electric Contractors to come forward with their best rates. Only two quotations were received, one from Messrs: States Engineering Coy., Bangalore quoting Rs. 1-6-0 per light and Messrs: Laxmi Electric Stores, quoting Rs. 1-8-0 per light. The land was placed at the disposal of the Committee rather very late. Arrangements had to be made within a very short time and thus there was not sufficient time to call for tenders and wait for lighting - arrangements. Attempts have been made to get the work done as quickly and as cheaply as possible in consultation with the Superintendent, Bangalore Power and Lighting. Advance was demanded by the Contractor in view of cost of materials and limited time at his

It is not known if other contractors did not quote as no other tenders are available in the office. The total number of lights to be put up was not known at the time of deciding the contract as already stated. The quotation has been decided by accepting a lump sum amount of Rs. 2,000/- quoted by the States Engineering Coy., subsequently irrespective of the number of lights put up. Whether this lump sum amount was favourable when compared with the amount arrived at, by taking the rate per light cannot be ascertained as no record of the total number of lights put up is kept. Since the contract is for a lump sum amount, this information is not got from the contractors. The acceptance of this contract is made by the President and the Joint Secretaries on 20th December 1929. A sum of Rs. 1,000/- has been advanced to the firm on 20th December 1929. There appears to have been no necessity for advancing any sum to the Firm as the Company did not ask for his disposal and so, it was paid and every arrangement made satisfactorily. Further during 1926 Exhibition the expenses were less because of the fact that the Government Electric Department did all the work, while in 1929 the Committee had to pay for every work.

3

Resolved that the explan
tion of the Park Fair
Committee is not sound.
There was plenty of tir
The procedure adopted
the then President is
right. The Audit obj
tion in this behalf is
sound and is accepted
the Board.

for the same in their letter dated 18th December 1929. The payment of advance is not supported by Committee's sanction. No agreement is taken from the Company specifying the terms of payment or the number of lights to be put and the duration for which it was required. This was necessary to settle their claims finally. The Company in their letter dated 20th December 1929 on which the contract is stated to have been settled, state that they have finished almost all the work, thereby showing that they were informally asked to go on with the work. This was not right. It is further seen that the Company have been advanced to the extent of Rs. 1,900/- in all and it is not understood why they have not been paid finally and final acquittance taken. It is learnt that the Company has a further claim amounting to more than Rs. 700/- for extra lights ordered to be put up to stalls etc. There are not records in the office of the total number of lights so installed. Besides this contract for temporary electric light illumina-

llumination charges for Kitson lights have also been ncurred, the total amount spent including the bills et to be paid being Rs. 320/-. The expenditure on he whole appears to be more extravagant when compared ith the lighting charges incurred during the Exhibi- ion of 1926 which has come to Rs. 1,085/-.

(2) Temporary Establishment.

(i) In the Park Fair Committee's meeting dated 3rd September 1929, it was resolved that the following stablishment be sanctioned temporarily to conduct the ark Fair.

One Accountant.	up to Rs.	50/-	per month.
One Typist Clerk.	do	40/-	do
One Cycle Orderly.	do	13/-	do
One peon.	do	10/-	do

(ii) Against this sanction, the actual number of men employed during the different months are as follows:-

December 1929 3 Clerks, 1 from 10th to the end of the month.
1 from 20th do
1 for full month.

The establishment maintained was less than the sanctioned number by the Committee in their meeting held on 23rd September 1929 and as the work increased, there was no need of entertaining a few more hands for very temporary period (of few days). The batta of Re1/- had to be paid to District Board officials as they

Resolved that the explanation of the Park Fair Committee be accepted.

3 Peons. 1 for full month.
1 from 8th to end of month.
1 from 10th do

January 1930.

3 Clerks. 1 for full month.
1 from 1st to 12th of month.
1 from 1st to 8th do

3 peons. 1 for full month.
2 from 1st to 12th of month.

(iii) The above shows that more than the actual umber sanctioned was employed. In addition to the bove temporary establishment, some of the officials f the District Board were also detailed for work in onnection with the Park Fair. All these people have been paid a batta of Re. 1/- each in addition to their ay, which was amounted to Rs. 142-8-0. This payment s not covered by Committee's sanction and the payment of batta to District Board officials required Government

they had to remain all along the 24 hours without going to their houses for meals and lunch.

overnment sanction as per Article 49 of M. S. R. his is not obtained. The total amount spent on he temporary establishment to end of January 1930, ncluding the batta paid has amounted to Rs. 345-5-11. he clerk on Rs. 40/- is still being continued and he definite period of his appointment is not known.

(10) Order for Preparation of Gold and Silver Medals and Silver Cups.

(i) This is one of the several items where consideration for economy is never bestowed. The question of preparation of medals etc., was never taken up till so late as 28th December 1929 though it was a well known fact that several Exhibitors had to be awarded medals of merit. The experience gained in the Exhibition of 1926 should have guided the authorities to take earlier and economic action in this respect. The Committee in their meeting dated 28th December 1929 decided that the contract

The question to be referred to Mr. B. A. Rahmon.

ontract for the preparation of medals and cups
hould be given to jewellers who had taken stalls
n the Park Fair. This decision is apparently an
fterthought and this and the delay in arranging for
his, appear to be specially intended for the -
urpose of restricting the competitors for the work.
he actual number of silver medals and cups and the
xact specification of the requirements and the
ate at which each has to be paid, were not ascer-
ained before hand. The purchases from the
ewellers are made peace-meal on different date
nd there are no orders placed with them as to the
xact number required. The silver medals and
ups are of different sizes and weights. No one
as verified the weight of medals and cups as
tated by the suppliers and mentioned in their
ills. This was the most important thing to see
hat the jewellers have not given false weights
n the case of Silver cups. This important thing
as not been attended to.

(ii) In ordering for the gold medals, the
for each medal payable and the specification
not been settled before hand. The entrusting
is work to a particular jeweller has not been
.ioned by the Committee. An order has been
ed with Mr. Pobathi Venkatasamiah for 80 gold
is, each medal weighing 1½ Sovereign, in -
ident's No. Nil dated 29th December 1929, but
e is no record to show who received these
ls and whether these were in accordance with
weight specified in the order. There is
erence of opinion as regards the correct and
orm weight of the gold medals supplied by the
e jeweller as can be seen from letter No. 399
d 13th January 1930 from Mr. B. H. Sanjeevappa
of the Joint Secretaries, to the President
arding certain irregular procedure, wherein it
stated that the gold medals are not of uniform
ght.

4

Resolved that the observations of the auditor in regard to the quality of gold and weight of medals etc., are right and the explanations of Mr. B. Abdur Rahmon are not acceptable.

28/6/33

(k) The scrutiny of accounts of the Gold Medals and the Silver medals has revealed that there must be 7 Gold Medals on hand and also 3 Silver Medals. - Actually these medals are not in the office and it is stated that these must be with the Joint Secretary, Mr. B. H. Sanjeevappa. But the latter says he does not know anything about them. This is due to not making one responsible for the medals and the defect of keeping account of purchases made, those issued and the balance. If the medals are not traced there will be loss to the extent of Rs. 210/-, the cost of seven medals alone at Rs. 29/- each amounting to Rs. 203/-.

Refer to the Chairman and Secretary, Mr. B. H. Sanjeevappa.

Vide Decision

V. Venkatappa
President
D Board

Resolved, after due consideration of the explanations of Mr. B. Abdur Rahmon and Mr. B. H. Sanjeevappa, that Mr. B. Abdur Rahmon is responsible for the gold medals which are missing and that he should make good the loss.

Audit objection	District Board's resolution or remarks	Deputy Commissioner's remarks.
1. Re. want of co-operation on the part of the working Committee.	Remarks of the Auditor may be expunged.	Not necessary.
2. Contract for Thatti compound stalls.	That the observations of the auditor are correct and the interest of the Fair have suffered considerably.	The lowest tender should have been accepted. It seems to me that the Committee wanted to patronise all the tenderers.
3. Canvassing Agency for stalls.	The explanation offered by the then President may be accepted.	May be accpted.
4. Gate collection contract.	The observations of the auditor have no force.	do
5. Cycle stand contract	do	do
6. Side show contract	The resolution of the P.F. Committee may be accepted.	do
8. Contract for Electric lighting	The explanation of the P.F. Committee is not sound. The procedure adopted by the then President is not right. The audit objection in this behalf is correct and accepted.	The explanation of the P.F. Committee may be accepted.
9. Temporary establishment	The explanation of the P.F. Committee may be accepted.	No remarks.
10. Preparation of Gold and Silver (i) Medals.	The observations of the auditor in regard to the quality of gold and weight of medals are right and the explanations of Mr. B.A.Rahmon are not acceptable.	The explanation of Mr. B.A. Rahmon may be accepted as the Boad have not assigned any reasons to conclude that the explanatin are not true.
(ii) Missing medals.	-do-	It is rather difficult to fix the responsibility definitely.

3.	Grant of subventions to certain gentlemen who arranged for plays.	In the absence of special reasons given by the P.F. Committee, the Board is unable to give its opinion.	No remarks. Not referred to Deputy Commissioner.
4.	Contract for purchase of Fire works.	Board have no opinion to offer for want of proper records.	do
5.	Collection of extra lighting charges.	Resolved that an enquiry regarding the alleged defalcation may be made and necessary action taken by the ~~x~~ President.	do
6.	Accounting of sale of copies of the P.F. Guide.	That the concerned clerk may not be charged with defalcation at this length of time. But the Board also observe that there is irregularity in the sale.	do
7.	Arrangements re Dramatic and other performances.	Board agree with the opinion of the P.F. Committee subject to the opinion of the individual items given by them.	do
8.	Accounting of the cash balance of Rs. 57-1-0 shown as outstanding with the Ex-President Mr. B.A. Rahmon noticed during the course of inspection of the Board Office by the then 3rd Member of Council in March 1930.	Read explanation of the concerned Officers and Clerks. Resolved that as the amount has since been found to have been spent (1) for payment of advance of Rs.8/- to the contractor for ~~xxxxxxxxx~~ digging a pit in the Theatre (2) the balance to have been spent for lunch on different occasions therefore the amount may be shown as spent.	The explanation of the officials and the letter of Mr. Abdur Rahmon were sent to the Dy. Commr. But the Dy. Commr's. letter makes no mention of this.

G E N E R A L — Dy. Commr's. remarks - Both the P.F. Committee and the Board have acted in the management of the affair in such a dilatory and unsatisfactory manner that the remarks of the Auditor must be held to be not quite unwarranted or undeserved.

In all future communications please quote—
No. C.2-D.B. 132/32-33
Enc.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated, Bangalore, the.....29th June.....*193* 3

119

FROM

K.V.Anantaraman, Esqr., B.A.,
Deputy Commissioner,
Bangalore District.

To

S.N.Appanna Iyengar, Esqr., B.A., B.L.,
General *Secretary,*
to the Government of Mysore.
Bangalore.

GENERAL BRANCH
5 JULY 1933
No. C-S.

SIR,

Subject :—

I have the honour to forward herewith a copy of the Notes on the Inspection of the office of the President, District Board, Bangalore held by me on the 21st of June 1933 for the information of Government.

I have the honour to be,
Sir,
Your most obedient servant,

K V Anantaraman
Deputy Commissioner,
Bangalore District.

V.V.

Notes of Inspection of the Bangalore District Board Offic held by the Deputy Commissioner, Bangalore District on 21.6.19.

Last Inspection:-

Date 2nd July 1932
By whom Deputy Commissioner, Bangalore District.

Meetings and Disposal of Subjects.

Statement showing number of meetings held in the year 1932-33 upto date of inspection and the amount of business done is appended. The Board met six times on 30-7-32, 5th and 6th November 32 3rd December 1932, 11th February 1933, Ist April 1933 and 27th May 1933. Four of these were ordinary meetings and two adjourned ones. On the agenda there were 88 deferred ordinary subjects pending on 30-7-1932. All these were brought to disposal before Ist April 1933. 414 new subjects were brought on the agenda and of them 254 were disposed of. 103 subjects were brought forward by members. Of these, one was disposed of, 15 remain for consideration at the next adjourned meeting. 87 subjects lapsed.

Rules for the Standing and other Committees:-

Action has been taken in accordance with the General Secretary's letter No.L.4235/L.B.72-32-12 dated 16-12-32 to frame rules under Section 29(1) of the Regulation and for regulating interpellations under Section 30(2). The matter was brought on the agenda for the Board's meeting of 27th May 1933. It was not reached and is coming off for consideration at the meeting adjourned for 28th June 1933.

The Standing Committee met eight times during the year Of these meetings, two are special and the remaining ordinary ones.

The Economic Committee met only once on 9th February 1933.

The Health Committee did not meet since April 1932.

Proceedings Book was perused. Action taken on the resolutions is being noted. In a few cases the subject matter of the agenda is not clearly mentioned and the resolutions are not definitely worded.

Budget for 1932-33.

The Budget for the year as sanctioned by Government provided for a total revenue of Rs.3,44,240/- and an expenditure of Rs

Rs.3,08,335/-. The total receipts to end of April is Rs.3,10,390/- and the expenditure for the same period is Rs.170314/-. As against the estimate of normal revenue viz Rs.197055/- Rs.164322-8-2 was realised to end of April 1933. As against the estimate of normal expenditure, viz Rs.1,95,995/-, Rs.135,973-2-2 was spent in the same period.

In the Government Order No. L. 3441-6/L.B.120-31-36 dated 14/12.11.1932 sanctioning the Budget Estimates, the attention of the Board was drawn again to the suggestion of the Third Member of Council, made in March 1931 about the reduction of recurring charges under conservancy and sanitation and the Board were directed to set about curtailing their recurring expenditure generally to the necessary extent, with a view to reserve a portion of the normal income for optional works and measures of improvement and utility. The attention of the Board was drawn again by Government in their order No.L.5772-4/L.B.120-31-42 dated 3-3-1933 to the necessity for improving their income and reducing the normal expenditure. The last mentioned order was referred to and considered by the Standing Committee on 29-3-33. They resolved to reduce the strength of Sanitary Inspectors from 11 to 7. This Resolution is pending disposal by the Board. Out of seven posts of Sanitary Inspectors' Clerks, six have been abolished and one of the clerks is on the supernumerary list pending absorption. Apart from effecting these two retrenchments, the Board does not appear to have yet taken up for consideration on a comprehensive scale the question of reducing their recurring expenditure or of improving the revenue.

Toll gates.

The right to collect tolls at the gates for the current year was sold in May and June 1932 on contract for Rs.12857 as against Rs.13270/- for the previous year. The contractors of Byagadenahalli and Kothahalli having failed to pay the first khists, the right was resold. Out of a sum of Rs.12125-4-0 due to end of April including the arrears of previous years, Rs.10903/- was realised. Timely action was taken in cases of failure to pay khist in due time in the two cases referred to above.

Shandies. The sale amount is Rs.33967/- as against Rs.33068/-. Out of a sum of Rs.33530-0-6 due to end of April, including previous years' arrears, Rs.29129-6-7 was realised.

At the begining of the year the arrears on account of toll gates were Rs.5132-8-0. Of this remission of Rs.2500/- due on account of Honnenahalli Toll gate for 1930-31 has been recommended and Rs.150/- was recovered. The balance still outstanding is Rs.2482-8-0. This relates to the several years as shown below:-

1928-29	Rs.415-0-6
1929-30	935-6-4
1930-31	1009-12-0
1931-32	122- 5-0

The question as to whether sanction of Government is necessary for remitting the amount due in respect of Honnenhalli toll gate is still under correspondence. The Board does not appear to have reconsidered the merits of the proposal itself in the light of the observations made by the Deputy Commissioner at the last inspection.

At the begining of the year, the arrears on account of shandies amounted to Rs.11896-8-6. Rs.3570/- has been remitted by the Board. The balance outstanding is Rs.8188-14-6 and relates to several years as noted below:-

1926-27	Rs.2082-5-7
1927-28	800-0-0
1928-29	53-0-0
1929-30	441-6-4
1930-31	2506-6-6
1931-32	2305-12-1

The remissions sanctioned relate to the years 1930-31 and 1931-32 and were approved by the Board in their resolutions Nos. 14 and 15 of 11th February 1933. The resolutions dispose of all the cases collectively. The reasons for remission are not recorded. Each case does not appear to have been gone into on its own merits. Whether the Board kept in view the observations made by the Deputy Commissioner in para 23 of the inspection notes is not clear.

The President had suggested in his letter to Government No. C.16-86/32-33 dated 1933 that the Revenue Department might be authorised to recover arrears of toll gate and shandy

The Board will have to consider without further delay other alternatives for recovering all these arrears.

Expenditure.

Out of the total expenditure of Rs.170313-12-9 to end of April 1933, the outlay on public works amounted to Rs.71420-10-6 off which 63393-8-9 was on account of works executed by the Public Works Department and Rs.8027-1-9 was on account of those executed by the Board through its agency as against Rs.93150/- and Rs.52640/- provided in the budget under the two heads.

Works executed by Civil Department:-

On Ist July 1932, 61 works were incomplete. 24 of these have since been completed and one has been cancelled. There is a large number of incomplete works which have remained incomplete for a very long time; for instance:-

1) Formation of a road from Kammagondahalli from Tumkur Road, Bangalore Taluk.

This was sanctioned in March 1928 at an estimated cost of Rs.488/-. The outlay to end of 1931-32 was 326/-. No outlay in current year.

2) Forming a road from Doddaballapur Nelamangala road to Doddahejjaji.

Estimate for Rs.480/- sanctioned in February 1930. Outlay to end of 1931-32 was Rs.235/-. No outlay in current year.

3) Opening a road from Sondekoppa to Thavarekere - first mile

Estimate for Rs.420/- sanctioned in May 1928. No outlay upto date.

4)Repairing the road leading to Lalaghatta - Thimmasandra road, Chennapatna Taluk. Estimate sanctioned for Rs.480/- on 15-1-27. Outlay to end of 1931-32, Rs.368-12-0. No outlay in current year.

5)Construction of III Class Travellers Bungalow at Bannerghatta. The estimate for Rs.6400/- was sanctioned by Government in their order No.L.8-10/L.B.104-28-4 dated 3-7-1929. Work was undertaken by the District Board, and work to the extent of Rs.1014-9-8 was done upto 30-5-30 and Rs.900/- was paid to the Contractor. Since then the work has been held up owing to

owing to correspondence as to whether the work should be done by the Public Works Department or the District Board, and whether charges on account of establishment tools and plant should be waived. A revised estimate for Rs.7680/- including cost of establishment, tools and plant was received from the Executive Engineer on 23-8-32. It is awaiting consideration by the Board still.

Fresh works (Original)

30 works at a total cost of Rs.15003/- were sanctioned during the year. Of these, 2 works have been completed at a cost of Rs.2359/-. The budget grant is Rs.10000/-

Drinking water wells fund.

The amount at the credit of this fund on 30-6-32 was Rs.11886/-. The contribution of Rs.4000/- provided for in the current year's budget has not yet been credited to the fund. 64 works were incomplete on 30-6-32 and 22 fresh works were sanctioned. Eleven of the former were completed during the year. The total outlay to end of April 1933 is Rs.4440/-

Powers of Sanction:-

The Board and the President have kept themselves within the powers of their sanction, in sanctioning original works and special repairs.

Monthly Cash Accounts. These have been sent to the Comptroller to end of April 1933.

Minimum Balance. This fell short of the prescribed amount in the months of July (Rs.20198), August (Rs.9358), September (Rs.1810), October (Rs.2448), November (Rs.20025) & December (Rs.23824). Since the end of January the balance was above the minimum. The Board had to take an overdraft from the Treasury in the month of September.

Cash Book. is maintained and is being reconciled with Treasury Pass Book from month to month. The difference of Rs.114/- noticed at the last inspection between the balance certified by the Treasury and the balance in accordance with the District Board Office Cash book has not yet been adjusted. This was

was examined by the Comptroller's Office Auditor at the last audit. He has given a statement showing how the difference arose. This has been sent to the State Huzur Treasury Accounts. His reply is awaited.

Loan Ledger.

Steps are being taken to recover the arrears that remained overdue by issue of distraint warrants.

Register of Advances.

Including the advances made in 1932-33, the advances outstanding on Ist May 1933 was Rs.2005-3-9; out of this Rs.1267-12-3 was overdue.

Out of the 4 old cases referred to at the last inspection, the following are outstanding still:-

Date of advance.	Purpose.	Amount still due.
16-9-30	Out of advance to District Economic Superintendent.	Rs. 39- 5- 0
March 1931	Rs.1000/- advanced to Government for purchase of Mr.Ananthaiya's building at Anekal.	Rs.1000-0-0
13-10-1928	Out of advance to District Economic Superintendent.	73- 5- 3

Register of Deposits.

Has been opened in the prescribed form. There are only five old cases of deposit, items 1 to 5 of the Register. No.5 has since been adjusted.

Park Fair Committee. The Committee met finally on the 24th July 1932 to consider the Auditor's report. The resolutions of the Committee of this meeting together with the resolutions of the Committee on the several objections of the auditor recorded at their previous meetings were considered by the Board in their meetings of 3rd December 1932 and 11th February 1933. Two reports with copies of the Board's resolutions extracts from the Auditor's report and the resolutions of the Committee and the Board on each of the extracts were submitted to Government with the President's letters Nos.Per.11-3/32-33 dated 24-12-1932 and Per.11-4/32-33

The accounts of this committee have not yet been closed. The financial position as on 18th June 1933 is as shown in the statement appended.

As regards the sum of Rs.57-1-0 said to have been in the custody of Mr.B.Abdur Rahmon the Board have since accepted the resolution of the Park Fair Committee to treat it as having been spent on account of charges for digging a pit and lunch expenses on different occasions. The cheque for Rs. 28-2-0 in respect of the amount due from Messrs.G.H.Booley and Co., has since been realised. The Board have resolved to give a prorata remission on the amount deposited in the Devanga Bank in respect of the amount of Rs.692/- due from Mr.E.I. Chennappa and have instructed the Board's Counsel to enter into a compromise accordingly and arrange for the recovery of the amount due in accordance with the compromise.

As regards the amount of Rs.332-4-0 due from A.N.Subba Rao, Kalamandiram, the Board have resolved to enter into a compromise and accept Rs.182-4-0 in final adjustment and have instructed their counsel accordingly.

The recovery of Rs.93-5-0 from Messrs.N.M.Yejaman & Sons is still pending in the Court. The Board's counsel has been instructed to take legal steps for the amounts due from Puttu Rao and B.Krishna Iyengar.

The claims of the Water Supply Department and the Head Master, Government High School have been disposed of. The Board have resolved to purchase six gold medals and award them and the resolution has not yet been given effect to. The Forest Department has been informed that the contribution claimed by them cannot be given. The claim of the V.M.N. Sabha has been dismissed by the Court. Meantime the Board had resolved to pay him Rs.80/-. The Sabha has since claimed this amount. It is proposed to pay this amount, less the court costs incurred by the Board in this case. The claim of Mr.Garudachar is still under correspondence. The claim of the States Engineering Co., is still pending in the Court. The case comes for hearing evidence on 14-8-33.

Action is being taken to withdraw the balance in the Mysore Bank and credit to the District Board Account.

Pending Audit reports of the Comptroller's Office.

Action has been taken since on the reports for 26-27, 27-28 and 28-29. The report for 1930-31 is now pending.

Petty Cash Book, Imprest Account, Fixed Contingent Account & Acquittance Rolls.

All are maintained properly. Cash examined and found to agree with book balance.

Correspondence Registers.

The New Case Register has been discontinued. Correspondence is being carried on mostly on General Receipt numbers. Arrear lists are not being compiled and scrutinised. It has been proposed by me in my letter No.C2-Per.A/32-33 dated 23-5-1933 to introduce the Simplified Disposal Number System as obtaining in Taluk Offices and to prescribe a set of rules for the preservation and destruction of Records. Till Government orders are received on these proposals, the President is requested to arrange for periodical preparation of the arrear lists with reference to the general Receipt Register and for the scrutiny of the pendency with clerks and for prompt disposal of papers received in the office.

Service Registers.

Maintained for all officials and menials except for some peons and vaccinators. Steps are being taken to open registers for them.

Establishment:- The personnel of the Ministerial Establishment remains the same as it was at the time of last inspection with the exception of the Head Clerk. The transfer of officials who have been in the office for more than 4 years is under consideration.

The Board have resolved to adopt the time scale of salaries prevailing in the Revenue Department with a view to facilitate interchange of officials between the Board's Office and the Revenue Department. Proposals have been submitted to Government

Government in the President's letter No.Per.17/32-33 dated 31-5-1933.

Deputy Commissioner,
Bangalore District.

Statement showing the number of subjects included on the Agenda and disposed of from July 1930.

Date of meeting.	Name of the meeting.	Number of subjects included in the agenda.				No.of subjects disposed of.		Balance.	
		Deferred Subjects.	New sub-Jects.	Members' subjects.	To-tal.	Ordinary Subjects.	Members Subjects.	Ordinary subjects.	Members subjects.
30-7-1932	1st Ordinary meeting.	88	46	49	183	72	1	62	48
5/6-11-1932	2nd do	62	54	16	132	59	-	57	16
3-12-1932	Adjourned Meeting.	57	-	16	73	1	-	56	16
11-2-1933	3rd Ordinary meeting	56	56	23	135	64	-	48	23
1-4-1933	Adjourned Meeting.	48	-	23	71	48	-	-	23
27-5-1933	4th Ordinary meeting.	-	67	15	82	10	-	57	15

Lapsed under rule 9 of the rules published in Government Notification No.L.5470/L.B.25-26-55 dated 5-2-1927.

****

1. Establishment.	...	968	2	11	16	0	0	984	2	11
2. Park Fair Guide.	...	825	0	0	--			825	0	0
3. Painting.	...	18	8	0	--			18	8	0
4. Stationery.	...	245	8	6	7	9	0	253	1	6
5. Lunch.	...	859	0	7	140	10	2	999	10	9
6. Furniture.		106	8	0	--			106	8	0
7. Miscellaneous.	...	524	6	6	636	9	0	1,160	15	6
8. Printing.	...	711	14	0	25	0	0	736	14	0
9. Advertisement charges.	...	348	15	0	--			348	15	0
10. Preparation of Film.	...	752	4	0	--			752	4	0
11. Cycle Stand.	...	69	12	0	--			69	12	0
12. Panchayet Court.	...	1,145	3	0	--			1,145	3	0
13. Electric and washington lights.		2,453	6	0	407	10	0	2,861	0	0
14. Demonstration in Dyeing.		100	0	0	--			100	0	0
15. Telephone.		78	8	0	--			78	8	0
16. Sports.		208	4	0	--			208	4	0
17. Subvention to Agricultural Dept.		200	0	0	--			200	0	0
18. Advances.		303	5	6	--			303	5	6
19. Arts and Ladies Sections.		429	12	0	--			429	12	0
20. Water Supply Department.		396	0	0	203	10	0	599	10	0
21. Fire Protection.		511	8	0	--			511	8	0
22. Pamphlets.		1,442	8	0	--			1,442	8	0

S. No.	Expenditure at the time of the inspection of the 3rd Member of Council.			Expenditure since then.			Total Expenditure			Rema
23, Sanitation.	229	10	0		--		229	10	0	
24. Medals.	2,858	1	6	30	0	0	2,888	1	6	
25. Side Shows.	4,477	0	0	551	12	6	5,028	12	6	
26. Construction of Thatti compound and stalls etc.,	3,483	2	0	1,207	3	4	4,690	5	4	
27. Fire Works.	825	0	0		--		825	0	0	
28. Postage etc.,	17	12	0		--		17	12	0	
29. Refund of stall rents.	30	0	0		--		30	0	0	
30. Deposits.		--		150	0	0	150	0	0	
T o t a l.	24,618	15	6	3,376	0	0	27,994	15	6	

N. B. The excess expenditure of Rs. 1,414-5-6 over the income, has been supplemented from out of the closing ~~the~~ balance of Rs. 4,118-11-5 of the Exhibition of 1926.

III. Details of amounts still to be collected.

S.No.	Particulars.	At the time of 3rd Member's inspection (March 1931)	Amount received since then.	Balance to be recovered yet.	Remarks.

1. Chowderi Abdul Gaffar Saheb and Attar Mohammed Khassim Saheb.	Gate fee	Rs. 1,750- 0- 0	1,192-10- 0		Nil.	Compromise effected as per resolution the Board and the amount was recover
2. G. H. Booley & Coy.,	Stall rent	225- 0- 0	28- 2- 0		"	The Company was under liquidation and liquidator has awarded 2 as. in the, rupee - accordingly the amount was
3. A. Lakshmaiah.	do	250- 0- 0	--	250	0 0	Suit has been filed and a decree obta The Board's Counsel has been address take further action for the recovery
4. A. N. Subba Rao,	Collection of Arts Section.	332- 4- 0	--	182	4 0	Suit was filed for the recovery. Th applied for compromise. On this t Board have resolved to allow him Rs. as donation to his Institution (vide Board's resolution dated 30-7-32) Th resolution was communicated to the A cate to report compromise and to rec the balance.
5. Mrs. E. I. Chinnappa -	Collection of Ladies Section.	692- 0- 0	--	343	6 0	Suit was filed for the recovery. Pa applied for compromise. On this th Board have resolved to allow a contr bution of Rs. 139-9-6 on the amount o Rs. 482-15-6 deposited in the Devanga Bank, to be paid to all the women's institutions that took part in the function (vide District Board resolu dated 5th and 6th November 1932 and February 1933) The Board's counsel been addressed to report compromise to recover the balance. The amoun was decided to be recovered being Rs. 15-6. of Rs. 1037-12-0.
6. N. M. Yejman & Sons.	Park Fair Guide	208- 4- 0	--	93	5 0	Out of the amount due by them, the am
7 do (Canvassing agents)	Stall Rent.	829- 8- 0				of stall commission due to them was decided by the Park Fair Committee a the Board to be adjusted and the bal of Rs. 93-5-0 recovered. The decisi communicated. Suit has been filed the Party alone against the Board di ting with the decision of the Board regard to their canvassing commissio and pending in the court.

Financial Accounts of

~~STATEMENT SHOWING THE DETAILS OF INCOME, EXPENDITURE, ASSETS AND LIABILITIES OF~~ THE BANGALORE DISTRICT BOARD FAIR AS ~~IT STOOD~~ ON 15TH JUNE 1933.

I. Details of Receipts

S. No.		Receipts at the time of the inspection of the 3rd Member of Council.			Receipts since then.			Total Receipts.			Rem
1. Stalls.	...	2,868	0	0	28	2	0	2,896	2	0	
2. Park Fair Guide.	...	209	4	0		--		209	4	0	
3. Deposits.	...	150	0	0		--		150	0	0	
4. Furniture.	...	3	8	0	7	0	0	10	8	0	
5. Miscellaneous.	...	20	0	0		--		20	0	0	
6. Hotels.	...	350	0	0		--		350	0	0	
7. Beedi Shops.	...	160	0	0		--		160	0	0	
8. Cycle Stand.	...	667	8	0		--		667	8	0	
9. Gate collection.	...	12,200	0	0	1,192	10	0	13,392	10	0	
10. Side Shows.	...	3,540	9	0	~~xxxxxxxxxxxx~~			3,540	9	0	
11. Soda Shops.	...	75	0	0		--		75	0	0	
12. Contribution.	...	2,000	0	0		--		2,000	0	0	
13. Extra Lights.	...	220	0	0		--		220	0	0	
14. Bar.	....	200	0	0		--		200	0	0	
15. Sports.	...	20	0	0		--		20	0	0	
16. Advances.	...	235	0	0		---		235	0	0	
17. Medals.	...	2,410	0	0		--		2,410	0	0	
18. Panchayet Court.	...		--		24	1	0	24	1	0	
Total.	...	25,328	13	0	1251	13	0	26,580	10	0	

II. Details of Expenditure.

S. No.	Expenditure at the time of the inspection of the 3rd Member of Council.	Expenditure since then.	Total Expenditure.	Rem

1. Establishment. ...	968	2	11	16	0	0	984	2	11
2. Park Fair Guide. ...	825	0	0		--		825	0	0
3. Painting. ...	18	8	0		--		18	8	0
4. Stationery. ...	245	8	6	7	9	0	253	1	6
5. Lunch. ...	859	0	7	140	10	2	999	10	9
6. Furniture.	106	8	0		--		106	8	0
7. Miscellaneous. ...	524	6	6	636	9	0	1,160	15	6
8. Printing. ...	711	14	0	25	0	0	736	14	0
9. Advertisement charges....	348	15	0		--		348	15	0
10. Preparation of Film. ...	752	4	0		--		752	4	0
11. Cycle Stand. ...	69	12	0		--		69	12	0
12. Panchayet Court. ...	1,145	3	0		--		1,145	3	0
13. Electric and washington lights.	2,453	6	0	407	10	0	2,861	0	0
14. Demonstration in Dyeing.	100	0	0		--		100	0	0
15. Telephone.	78	8	0		--		78	8	0
16. Sports.	208	4	0		--		208	4	0
17. Subvention to Agricultural Dept.	200	0	0		--		200	0	0
18. Advances.	303	5	6		--		303	5	6
19. Arts and Ladies Sections.	429	12	0		--		429	12	0
20. Water Supply Department.	396	0	0	203	10	0	599	10	0
21. Fire Protection.	511	8	0		--		511	8	0
22. Pamphlets.	1,442	8	0		--		1,442	8	0

S. No.	Particulars.	At the time of 3rd Member's inspection (March 1931)	Amount recovered since then.	Balance to be recovered yet.	Remarks.
8.	B. Krishna Iyengar. Park Fair Guide.	85 12 0	-	85 12 0	Notices were issued. As no reply was fo coming, the records were sent to the Adv to institute legal proceedings.
9.	B. Puttu Rao, do	7 7 0	-	7 7 0	do do d

IV. Liabilities to be still discharged.

S. No.	Particulars.	At the time of 3rd Member's inspection (March 1931)	Amount paid since then.	Balance yet to be discharged.	Remarks.
1.	States' Engineering Coy..	93 10 0	-	93 10 0	The decision of the Board was communica The party disagreeing with it, has fil a suit which is pending in court.
2.	V. M. N. Sabha.	80 0 0	-	80 0 0	Suit was filed by the party against the Board disagreeing with the decision ar at by the Board and since dismissed. they have applied for the payment of sanctioned amount. The opinion of t Advocate has been taken and payment w made deducting the Court costs incurr as since intimated by the Advocate.
3.	G. R. S. Club.	69 0 0	69 0 0	--	--
4.	Modern Lodge.	27 13 2	27 13 2	--	--

5. V. Naid & Coy.,	25	0	0	25	0	0				
6. Water Supply Department.	150	0	0	203	10	0	--			Amount paid as per decision of the Boa correspondence with the Department.
7. Stall Commission.	944	7	0	Adjustment made towards the amount due from the Agents (N. M. Yejman & Son)			--			Adjusted towards the amount due from t Agents on account of stall rents and Fair Guide.
8. Scout Commissioner.	300	0	0	300	0	0	--			--
9. Superintendent, Govt. Gardens.	182	12	0	182	12	6	--			--
10. C. M. Garudachar.	75	0	0	--			75	0	0	The decision of the Board not agreeing more than Rs. 75/-, was communicated to party and his reply is awaited.
11. Thatti Contractors.	1,330	2	7	1,207	3	4	--			Claims settled.
12. Amount received by the parties towards the award of six Gold medals.	--			--			180	0	0	The Board have since resolved to purcha medals and award to the parties concer
13. Head Master, Govt. Middle School Malleswaram.	--			26	0	0	--			Amount paid under the sanction of the B
14. Forest Department.	--			--			--			The amount of Rs. 500/- claimed by the Department was not accepted by the Boa the resolution was intimated to Gover
15. Refund of deposit.	--			150	0	0	--			--
16. Lunch charges.	--			112	13	0	--			--
17. Electric current charges paid to Electric Department under sanction of Board and Govt.	--			407	10	0	--			--
18. Miscellaneous items, such as T. A. to members, Bonus, Court costs etc.,	--			664	2	0	--			--

Remarks of the Auditor.	Resolutions of the Park Fair Committee..	Resolutions of the District Boa
(II) Subvention. (i) This is an item of expenditure of the "Park Fair where personalities of the recipient of the money aid seem to have taken as an important factor without consideration of the resources of the Park Fair. There appears to have been no guiding factor for deciding the payment of subvention to the Parties. In some cases of grant of subvention to the display the right of collection has been reserved to the Park Fair, in other cases, the right of collection of the Show has been given to the displayers in addition to the subvention granted. Annexure B shows the item of subvention granted and the conditions of grant. Among the subventions paid and	Subventions have been given to deserving people under the guidance of the Committee, as is usually done in Dasara and other Exhibitions.	In the absenc special reasons give the Park Fair Commit the Board is unable its opinion on this

(d) M. Rama Rao - Rs. 150/- for Magic Show. The right of collection of entrance fees was given to him. No stall rent was charged.

(e) Vidavajjanamanollasini Natakasabha - Rs. 600/- subvention of Rs. 100/- for each drama was sanctioned. The ticket collection and realisation of the same was given to the Company. Free Pandal was constructed and given to him.

(f) Jayamaruthi Gymnasium - Rs. 200/-. The right of ticket collection was kept by the Park Fair and the ground rent was not recovered.

(g) Lady Bhagavathar - Rs. 100/- per each Harikatha performance. Stall was given free and no rent was charged.

There are other cases of subvention which are not covered by specific sanction of the Committee. Vide annexure (B).

Contd.,

and unequality of treatment, the following are worth mention here.

(a) B. M. Jallappa, and P. Hanumanthappa, Rs. 275/- for wrestling display. The right of collection of entrance fee was given to them and no ground rent charged.

(b) L. S. Rao - Rs. 500/- for dances. The right of collection was given to him. Ground rent charged and lighting arrangements to be paid for. Stall constructed at the expenses of the party.

(c) Nur Mohammed Sait - Rs. 100/- for demonstration of dyeing work. No stall rent was charged.

In the manuscript proceedings of the meeting of 9th December 1929, which is in the handwriting of Mr. T. Rangaswamy, the Joint Secretary, a subvention of Rs. 50/- is first entered on account of demonstration of dyeing work and there is an addition of Rs. 50/- made subsequently for purchase of materials. This is in the handwriting of the President.

(12) Contract for purchase of Fire Works.

This is another item where proper scrutiny of rate given by all the manufacturers has not been made. The working Committee however seem to have thought of having fire works show also latterly, and decided in the meeting of 28th December 1929 to have fire works on four days limiting the total cost to Rs. 500/-. Again in their meeting of 30th December 1929, the Committee again decided to have it on the 3rd and 5th January 1930 as well. So far the payment made is Rs. 480/- for fire works supplied on 4 days and the payment for supply of two more days during the extended period has not yet been made. Taking the value of the supply for the last two days as about Rs. 350/- the total amount spent comes to Rs. 830/-. In purchasing the fire works required the lowest rates are not agreed upon. The requirements have been purchased from four - different merchants. The list of articles brought for use every day is supposed to have been checked

Resolved that the Park Fair Committee has done its best in the matter of purchase of Fire Works.

The Board have no opinion to offer for want of proper records

checked before allowing them to be used. But the correctness or otherwise of the articles stated stated to have been used is not forthcoming. The bills produced by the merchants were for more amounts and these have been reduced and payments made for less amounts taking the final acceptances of the parties. Why the contractors had inflacted the bills and on what date they have been reduced are not known. From the file of correspondence available in the office it is seen that Abdul Kareem, Fire Work Merchant, in his several applications given to the Committee from early party of November 1929 stated that he would supply fire works required at 12% less than the other's rates.

The whole contract of articles of fire works required for Park Fair could have been with advantage given to this man. Why this was not done and why the supply was allowed to be made by four different people has to be made clear. If this man's rate had been accepted there would have been

in case the fair has to be closed under unavoidable circumstances, the Contractor shall not put forth any claim for compensation. It also says that if the Police - Authority have to find any infringement of rule in regard to Side Shows, it will be dealt with according to law.

(iii) When the condition of contract of Side Shows were so strict, still, the refund of a portion of the auctioned money viz., Rs. 1,600/- has been made to the Contractor. If the Committee hade the monetary - interest of the concern at heart, this payment would not have been made. Here too the interest of the "Fair" is sacrificed and the interest of the Contractor ~~sx~~ guarded.

(iv) Similarly the agreement entered into with Mr. L. S. Rao clearly stated that the ground rent of Rs. 100/- and the extra lighting charges should be paid. But these two items have not been recovered and the party was allowed to remove his premises.

The Committee did its best in regard to (iii) and (iv) under the circumstances existing then. Mr. B. H. Sanjeevappa says he has already passed his remarks in subject (iii)

the Government's interfer
and stopping the Show.
the Park Fair Committee
have done better to take
opinion of the Board in
remitting the amounts.

been a saving of nearly Rs. 100/- the total value of the purchase of fire works being Rs. 850/-. Even in the supply made by the above named Abdul Kareem the deduction of 12% has not been made as per his letter.

(13) Agreement with Contractors.

(i) In all cases of contractors, the uniform procedure of taking an agreement in a stamped paper has not been followed specifying the terms and penalty for failure etc. This was necessary to have a hold on the contractors so as to avoid loss to the concern by proceeding against such of them who failed to execute the contract, in a Court of law. This precaution was necessary, especially in such temporary concerns lasting only for a short period.

In all cases where stamped agreements were found necessary, the Committee has taken all necessary precautions.

(ii) In certain cases it is observed that even after taking agreement with the insertion of specific clauses, the Committee have not enforced such conditions rigidly but have decided things hurriedly. The agreement entered into with Mr. Abdul Majeed, Side Show Contractor states that in

Resolved that the
Fair Committee had pro
good reasons to give
remission in view of t

IV. Accounts General.

(i) The whole of the Park Fair accounts consists
receipts and expenditure and the result of review in
tails under these broad heads is described in this
dit report. From a general review of the accounts as
whole, i. e., items of receipts and expenditure, it
s found out that there was no settled programme before
mmencement of the various operations. This was -
cessary in view ofthe experience gained by the District
ard in the Exhibition of 1926.

No remarks to offer, as the Committee has done its best under the ci- cumstances.

(ii) The experience of the previous exhibition
ould have served as finger posts for carrying on the
esent Fair and this has not been taken advantage of
can be seen from this report. Neither the approxi-
te incoming receipts nor the approximate estimate
expenditure to be incurred on various items were
epared prior to undertaking the Park Fair. This
s necessary in view of the experience of 1926 and

No remarks as the Audit Notes are in general terms.

and Government's indirect warning in their letter sanctioning the "Fair" to the effect that no financial help could be expected and that the "Fair" should be a self-supporting concern if not a profit yielding one to the District Board. It is further observed that in none of the meetings of the Committee called with an intention of sanctioning certain expenditure, the financial stability of the "Fair" has ever been taken into consideration. The experience gained should have guided them to have a receipt and expenditure statement up to that time at every meeting and the expenditure sanctioned with a specific knowledge whether it can be met from the available or expected fund of the Fair.

V. Receipts.

The following constitutes the sources from which the Fair received money.

1. Contributions and Donations.
2. Stalls and ground rent.
3. Collection of Cycle Stand.

4. Gate collections.

5. Contribution for gold medals.

6. Receipts from Arts Section.

7. Receipts from Ladies Section.

8. Side Shows, Gambling booths.

9. Dramatic Performances.

10. Receipts from Sports and other competitions.

11. Receipts on account of extra lights supplied

12. Receipts from the Bulletin of the Park Fair.

13. Sale of Cycle passes (purchased)

14. Deposits made by Contractors.

No remarks to offer.

The total amount received to end of 15th February 1930 from all the above sources amounted to Rs. 25,272-13-0 The amount received under these heads and the defects in the procedure of the recovery or otherwise are described below.

1. Contributions and Donations Rs. 2,005/-.

The above sum is made up of Rs. 2,000/- contributed

contributed by the District Board as resolved in the Meeting dated 1st June 1929. This is taken to the Cash Book of the Park Fair on 16th December 1929. A sum of Rs. 5/- was received from Mr. J. N. Unwalla, Bombay, as donation to the Exhibition Fund.

6. Receipts from Art Section:- A sum of Rs.320/- being the Entrance Fee at Rs. 0-1-0 per head collected by Mr. A. N. Subba Rao, Proprietor of Kalamandiram to whom the sole management was entrusted has not yet been remitted by the gentleman and no action is taken to recover the same. The observations on the accounts rendered by this gentleman find place elsewhere in this report.

Action is being taken to recover the amount from Mr. A. N. Subba Rao.

7. Ladies' Section Receipts:- From the account of ticket books, it is gathered that a sum of Rs. 692-11-6 must have been received as entrance fee from visitors to Ladies' Concert realisation. This amount has not been remitted to Park Fair Office by the Lady Member who is said to have been entrusted with the management of this section.

11. Receipts on account of extra lights supplied:- It was the understanding that only one Electric Light should be provided for each stall and if the parties desired to have more, they should pay an extra amount of Re. 1/- for each such extra light for the whole period of Park Fair. A sum of Rs. 185/- has been collected, and no account of extra lights provided for each stall and the amount realisable on this account is kept. As such, it is not possible to ascertain the extra amount that should have been collected on this account. In view of the large sums spent on the installation of Electric Lights and the consumption charge payable to the Electric Department, it was necessary that special care was bestowed to this item and loss avoided. This has been sadly neglected and the loss is allowed to occur for want of efficient arrangement of keeping correct account. It might be even possible that the amount might have been collected either by the canvassing agents or some one else connected with the Park Fair and misused by not remitting the money to office as no special agency was authorised to collect and remit the same from booth-holders.

(m) The collection of extra light charges recovered from the stall holders to whom extra lights were provided could not be checked for want of satisfactory information and records which were not made available inspite of repeated requests to the President in person. As per understanding only one Electric light for each stall was given free and if any extra lights was required by the parties, they had to pay at Re. 1/- for such extra light. The collection of this accounting thereof appear to have been entrusted to the Temporary Clerk. It is seen that this clerk has collected a sum of Rs. 25/- on the 2nd and 3rd January 1980 from 17 people and this amount is bought on to Cash Book on the 9th after a delay of one week and no receipt was granted to the parties. No information as regards the total No. of extra lights installed and the amount recoverable was made available. This information was however got from outside sources and according to this, the No. of extra lights put up from stall holders and the amount recoverable was nearly 125 excluding the

The discrepancies in regard to collection of charges towards the extra lights should be explained by the clerk concerned.

Resolved that a enquiry regarding the a defalcation may be made necessary action taken President.

the extra lights provided for Theatres other side shows and Government Stalls. In some cases the amount shown as having been recovered by the clerk and the amount stated to have been actually paid by the parties concerned differed thereby showing that the exact amount recovered on this account was not brought on the accounts. Want of keeping correct and lucid accounts of this receipt had rendered not only loss possible on the one hand but even fraud seems to have been perpetrated by the party, to whom this was entrusted. This is evident as can be seen from the receipt of 3rd January 1930 issued by the Temporary clerk for Re. 1/- recovered by him from Messrs: Ratan Misri Depot., Bangalore. This amount is not brought on the Cash Book but defalcated by the clerk. For want of correct information the extent of fraud and the total amount defalcated could not be ascertained. Prompt action is therefore, necessary on the part of the authorities concerned to trace this.

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12. Park Fair Guide or Bulletin:- This is another item where no proper care is taken to see that the sale money of the copies is collected and remitted to office. No account is kept of the copies sold and copies freely distributed and the copies remaining. If it is kept, it was not made available for scrutiny. In view of the money spent for printing etc., it was necessary that correct account of expenditure and income from the same such as sale money of the copies, advertisement receipts etc., kept. It is seen that only a sum of Rs. 269-4-0 has been taken to cash book as advertisement fee received from the public. It cannot be made out who received the charges for other innumerable private advertisements which appear in the bulletin. It is therefore evident that leakage in this item was possible and the receipts on account of private advertisement and sale money of the Guide to the Public have been largely misused. It is sad instance of the mismanagement of the affairs resulting in loss of revenue of the Park Fair.

(1) Though the "Park Fair Guide" was to be run as an official organ as per resolution of the Committee of 9th December 1929, the canvassing for advertisement in the guide was entrusted to the Canvassing Agents of stalls at 25% commission on account of advertisement thus giving benefit of commission to the Agents. There is no written order to the canvassing agents to do so but the arrangement is said to be oral. This is evidently unauthorised and opposed to the Committee's resolution. The realisation on account of publication of advertisement in the Guide received from the people is reported to be still with the stall canvassing Agents Messrs: Yejman & Sons. This amount has not yet been recovered from the agents. From the accounts of advertisements made available, a sum of Rs. 1,334-4-0 is stated to have been realised out of which a sum of Rs. 319/- is set apart on account of commission payable to the agents leaves a balance of Rs. 1,014-7-0. Out of this sum of Rs. 169-4-0 is brought on to Cash Book and the -

The Bill of the Park Fair Guide has been finally settled.

the balance is yet to be recovered. The account - rendered does not seem to be accurate. From the Cash Book it is seen that a sum of Rs. 3/- is recovered from Mr. B. Puttu Rao, an agent on account of advertisement charges received from Mr. C. J. Ratnam Chetty while the statement of advertisement receipts given to the auditor shows only Re. 1/- as having been received for the above advertisement. It is also observed that different rates of advertisements were operative in different cases. It is not possible to find out what amount was recovered by the Canvassing Agents and whether the amount shown in the list is the correct amount recoverable as the rates of advertisement fixed by the Secretary has not been uniformally adopted.

13. Sale of Cycle Passes:- A sum of Rs. 42-8-0 has been realised out of 93 Cycle Passes purchased from the Cycle Stand Contractor at a cost of Rs. 69-12-0. Out of the 93 Cycle Passes purchased only 90 have been

been shown as sold at R. 1-4-0 each and the realisation on account of three passes amounting to R. 3-12-0 has not appeared in the Cash Book.

14. Deposits:- A sum of R. 450/- only has been brought on to Cash Book as earnest money realised from the Contractor out of which R. 150/- was paid away on 11th February 1930 leaving a balance of R. 300/- still. It is seen that to the extent of Rs. 20,000/- was collected as earnest money from the different bidders for gate, Cycle Stand, and Side Shows and stall contractors and these have been stated to have been refunded to the parties on the same day. Neither the receipt nor the payment is shown in accounts.

VI. EXPENDITURE.

(1) As already stated, there was no uniformity in incurring the expenditure. For items of expenditure except petty items payable out of imprest there is no sanction of the Committee. As was settled in the

the Committee s meeting of 6th November 1929, all expenditure had to be covered by the Committee's previous sanction but in actual practice there are many items not covered by such sanction. Further the spending of money was not guided by any programme and the source of meeting the expenditure seems to have been never thought of at the time of sanctioning or incurring of the expenditure.

(ii) The following are the chief items of expenditure incurred and the total amount spent to end of February 1930, when the audit was closed was R. 20,137/- and there were claims amounting to R. 11,312-0-9 as shown in Annexure C and (D) respectively. In many cases of bills already paid finally, it was observed that the payments made and the claim preferred by the parties differed the latter being more. In many instances heavy advances have been made on bills instead of scrutinising the bills and paying them finally.

Contd.,

Particulars.	Amount.	Remarks.
	Rs	
a. Establishment.	345	
b. Construction of stalls and enclosures.	2,567	Advance bills not finally settled.
c. Stationery.	242	Several bills still pending.
d. Lunch charges.	580	do do
e. Furniture.	100	
f. Printing.	712	Bills are yet pending.
g. Advertisements.	817	do do
h. Films - Cinemas.	752	A similar sum is still to be incurred.
i. Panchayet Court Expenses.	1,145	
j. Electric light installation.	2,287	Bill has to be paid still.
k. Sports.	208	
l. Agriculture Show	200	Accounts still to be settled.
m. Arts and Ladies Sections.	428	
n. Water Supply.	396	Bill yet to be paid.
o. Fire protection charges.	511	
p. Rural Reconstruction printing pamphlets.	1,000	Advance paid to Economic Supdt
q. Expenditure on Sanitation Section.	230	
r. Medals, Cups - Silver and Gold.	2,188	Advances paid - Bills have to be finally settled.

s. Side Shows expenditure.	4,041	
t. Decoration.	631	
u. Fire Works.	480	Bills have yet to be paid.
v. Miscellaneous items such as demonstration etc.	590	
w. Advances.	187	
T o t a l.	20,127	

(iii) The payments have been made by cheque on Mysore Bank and on Devanga Bank. Many of the heavy payments were also made by cash instead of by cheque. The reason for doing so is not clear.

VII. CASH BOOK.

(i) The Cash Book maintained in the Park Fair Office contains only two columns receipts and payments. The daily receipts have been noted and the cheques issued by the President for cash for disbursement has been receipted in the Cash Book and shown as payment also. Similarly, the imprest granted is shown as payment and when the account

was rendered this amount is shown in the receipt column. The cash book shows the amount remitted to the Bank as payments. Thus the Cash Book maintained is not susceptible of verifying at a glance at the receipts, the payment and the balance available. This will have to be worked out by eliminating some of the items shown as receipts such as imprest and amount of self drawn cheque etc., on the receipt column and amount of money remitted to the Bank on the payment side. The correct procedure was to open the Cash book under two main heading "Receipts" in the left hand page and payments on the right hand side of the book.

(ii) The receipt side of the Cash book should have contained column for receipts by cheques and receipts in Cash and a total column. Similarly the payment folio should have column for remittance to Bank and a column for final payment on bills. The imprest granted should not have been shown in the Cash

Cash Book as final payment and the account recorded by the imprest holders as receipts. The amount of - imprest should have been shown in the body of the Book in red ink and treated as cash balance with the imprest holders till accounts are rendered. At the time of recoupment, the expenditure should have been entered in the payment side and the imprest either recouped in full or reduced to that account. This should have facilitated easy check and at any given time, it would have been possible to know the total receipts, expenditure and balance of cash on hand and in the bank.

(iii) The postings in the Cash Book maintained is done neatly and with care. The President has - initialled in token of posting of the same in time, but the Cash balance does not seem to have been counted by the President and certificate of correctness or otherwise recorded in the Cash Book. This was necessary in view of the heavy transactions both under receipt and payment.

(iv) Besides this, a General Cash Book has also been maintained which is a mere copy of this Cash Book, the amount being posted under different columns but with the same mistake of takind the cheque amounts as receipts and payments. If the Cash Book had been maintained in the way described above, there would have been no necessity for this Cash Book.

(v) A Bab-war Register or ledger is maintained wherein the receipts and expenditure under different items have been posted. This is neatly posted and serves a useful purpose but the correctness of the posting has not been checked by the President as this Register does not bear any token of his having scrutinisel them at least at intervals.

VIII. Receipt of Money.

(i) The sources of income of the Fair have already been described and the procedure adopted for receipts of money and granting a receipt to the party was not uniform. There was not one respondible man to receive the dues of

of the Fair and grant receipt thereof under his signature. The Secretaries were receiving the amount and signing the receipts in some cases, in other cases, the money has been collected by the judges appointed for awarding prizes and receipts issued. The clerks have collected money and given receipts in ordinary slips of paper under their signature and no receipt in the prescribed form is subsequently drawn and got signed either by the Secretaries or the President. The money collected from various parties by different persons have been listed and a consolidated receipt has been drawn. Vide collection of contribution from the parties towards Gold Medals. In certain cases of money collected no receipt is drawn and given to the parties at all. Vide extra light charges of Rs. 25/- received from 17 persons on the 2nd and 3rd January 1930. In the case of money received by Money Order, this is invariably omitted. Want of observing a uniform procedure of drawing a receipt in the prescribed form has facilitated the delay in bringing them on into the Cash Book.

the receipt of R. 15/- and R. 10/- by Money Order from Mr. J. N. Unwala, Bombay and Messrs: Yakoob & Sons Kalakude Kanjore respectively on account of stall rent and acknowledged by the Joint Secretary Mr. B. H. Sanjeevappa, so far back as 31st December 1929 was omitted to be taken to Cash Book immediately and this amount was got entered into the Cash Book at the time of Audit. If the practice of drawing an official receipt immediately the money was received, had been followed this omission could have been detected earlier. Mr. Sanjeevappa should not have kept the amount with him without getting the same posted to the Cash Book immediately it was received. The above shows the want of uniformity and correct observance of rules of issuing - receipts in the prescribed forms for the amounts received and therefore it cannot be made out whether all the money received above have been properly accounted for. This was a most important thing at which the authority concerned

concerned should have given their best attention to safe-guard the money of the Fair, so that no amount pertaining to the concern could be omitted to be accounted for.

(ii) The printed receipt book has not been counted and a certificate of correctness of the page which each book contained has not been made before using the same. No stock book of receipt books purchased those issued for use and the balance available is kept. It is learnt that some books were given to the Canvassing Agents for use in collection of stall rent, and some to the judges for recovery of the amounts for awarding Gold Medals. Neither the unused books nor the used ones containing duplicate copies of receipts have been got back, checked and preserved. This should have been done immediately the Fair was closed.

IX. (a) Remittances to the Bank.

(i) The District Board, Bangalore is authorised to have an account with the Mysore Bank Ltd., Bangalore

Bangalore and all receipts have to be remitted to the same and all sums required for expenditure drawn from it by cheques. The Park Fair being a District Board concern, the same procedure applicable to the District Board, applies here also. But it is found that the President of the Park Fair had not only transactions in the Mysore Bank but had opened an account in the name of the President, Park Fair, in the Devanga Bank Ltd., Bangalore and heavy sums used to be remitted to this Bank and drawn by cheques. This departure from the general procedure of opening their account in the private bank required sanction of Government but no sanction was obtained.

(ii) The collection used to be remitted either to the Mysore or the Devanga Bank. The rule that all money collected should be remitted to the Bank and money required for expenditure drawn on cheques has not been strictly followed. In some cases heavy payments have been made in cash out of the collection awaiting remittances to the Bank. This was not correct.

(iii) Instances of delay in the remittances have also been observed. A sum of Rs. 4,775-4-0 collected on 20th December 1929 was not remitted to the Mysore Bank on the same day or the next day but it was remitted to Devanga Bank on the 22nd December 1929. Similarly the collection made on 22nd December together with the unremitted balance of 19th December 1929 amounting to Rs. 696-11-0 was not remitted on the 22nd. But it is seen that out of this amount only a sum of Rs. 625/- was remitted on the 24th and it is surprising to note why the balance was omitted to be remitted. It is learnt that out of the balance of Rs. 71-11-0 a sum of Rs. 21-11-0 was kept unremitted for petty and urgent payments and the balance of Rs. 50/- (Rupees fifty) was never paid by the Joint Secretary Mr. B. H. Sanjeevappa who was the custodian of the Cash to enable this sum being remitted to the Bank. He wanted this amount to be treated as advance to him but the Cash Book does not show this entry of advance against Mr. B. H. Sanjeevappa on the same date, but it is shown as such on

on 9th January 1930 after a delay of a fortnight, together with another sum of Rs. 5/- making the total amount which is accountable by Mr. B. N. Sanjeevappa to Rs. 55/- the delay in the remittance of money to the Bank and treating the unremitted amount as imprest with the Secretary after a delay of a fornight speaks of want of strictness in the accounting of the Park Fair money by the authorities concerned and this requires proper explanation. Again the collection of the 4th January 1930 including the previous balance of Rs. 299-11-0 making in all Rs. 2,438-8-0 was not remitted to the Bank at all but kept for payment. The collection should have been remitted to the Bank and payment made by cheques except petty and urgent payments out of the imprest. Why the collection was utilised for payment and heavy payments were made in cash and not by cheque has to be explained. The following are some of the heavy cash payments observed.

4th January 1930	Mr. Vasudeva Chetty Jeweller.	Rs. 288/-

5th January 1930	Mr. Pobathy Venkata-samiah, Jeweller.	1,000/-
6th do	The Band President, Royal West Kent.	260/-
8th do	Pobathy Venkatasamiah, Jeweller.	750/-

(b) Reconciliation of Mysore Bank Pass Book.

The accounts standing in the name of the Chairman, Bangalore District Board Exhibition of 1926 in the Mysore Bank is being continued. The balance at the credit of the Park Fair in the Mysore Bank as stood in 24th January 1930 was reconciled with that shown in the Cash Book of the Park Fair. The result of reconciliation is noted below:=

Credit Balance as shown in the Pass book on 24th January 1930. ...			Rs. 6,230 8 11
Deduct (1) Value of uncashed cheques	Rs. 655 0 0		
(2) Opening balance of previous Exhibition.	968 11 5		
		1,623 11 5	
Balance.			4,589 13 6
Add commission on cheques charges in the Pass Book but not taken to Cash Book.			1 6 0
Total.			4,591 3 6

Deduct interest added by the Bank but not taken to Cash Book.	14 5 0	
Add value of cheques since issued but not entered in the Pass Book.	4,576 14 0	
Add incidental charges deducted by the Bank in the Pass Book but not taken to Cash Book.	120 0 0	
	1 0 0	
T o t a l.		4,697 14 6
Balance shown in the Cash Book as in the Bank.	4,697 14 6	
Balance.	Nil	

X. Vouchers and Bills.

The Bills and vouchers in support of payments so far made were gone through. The defects noticed in them are herein described.

(I) Voucher No. 61 dated 24th December 1929:-

Payment of Rs. 396/- made to the Executive Engineer, Water Supply Division, Bangalore, towards the estimate cost of putting up remporary water taps in the Park Fair grounds. The estimate provides for a sum of

of Rs. 89/- being 20% on the value of materials used by the Contractor for work. The Executive Engineer says that this is due to the fact that the contractor has to take back the materials used for some days in the Park Fair. As this is a special charge and the usual Government rate for materials used is only 15%, sanction of the Committee should have been obtained for this payment. The hire at 20% on the value of materials claimed in the estimate is very high in view of the short period for which the materials were in use and attempt at reduction was not made by the Park Fair authorities.

Executive Engineer's opinion has been taken as final.

(2) Voucher No. 206 of 21st January 1930:- A sum of Rs. 25/- is paid to Mr. S. Abdul Aziz for hire on 18 tables and 2 glass almirahs supplied to Arts Sections for 12 days. The exact date from which the said furniture were lent and the rate per day are not ~~kndxnx~~ furnished in the bill. There is no certificate in the bill to the effect that the above furniture

Acceptance of the bill is itself a certificate.

furniture were actually hired for bonafide use of Park Fair.

3. Voucher No. 210 dated 22nd January 1930:- Rs.7/- paid to the Secretary, Devanga Bank towards the cost of Badges supplied to Scouts. What kind of badges were supplied to the Scouts and the necessity for the same are not clear. Since 8 1/3 dozen member badges were purchased already for the purpose, this expenditure could have been avoided.

The Badges were found necessary.

4. Voucher No. 211 of 22nd January 1930:- For Rs. 130/- paid to Abdul Gaffoor for Fire Works supplied on 31st December 1929. The party has not rendered any bill himself but one appears to have been prepared in the office as can be seen from the paper used for the bill and the receipt.

The bill shows the quantity of articles stated to have been supplied but there is no rate for each article mentioned. The lump sum amount of Rs.130/- is claimed and this has not been checked with reference

No remarks to offer. Materials were used after necessary check.

reference to the accepted rates. But as per rate quoted by the Fire Works suppliers the total amount of the supply stated to have been made amounts to Rs. 153/- while only Rs. 130/- has been paid on 22nd January 1930 in full settlement of all demands.

5. Voucher No. 212 of 22nd January 1930:-

Messrs: M. N. Yejman & Sons for supply of stationery forms etc:- Against two bills of the firm amounted to Rs. 622-2-0 (Rs. 125-6-0 and Rs. 496-12-0) a sum of Rs. 228/8/- has been paid to them altering the rates etc., of the items and recasting the items of the bills. The payment is stated to be in final settlement of the above two bills, but the firm in their receipt have stated that they have received the above amount in final settlement of their bill for Rs. 496-12-0. As the firm could give a final quittance against their bill amounting to Rs. 497/- when only Rs. 229/- was paid, it is evident that they

Materials were purchased and checked and amount paid after ascertaining the market rate and the rates charged by other firms in respect of similar supply.

they had inflated the bill unnecessarily expecting to get more amount if possible. From a review of the above two bills of the firm, the following points are noticeable:-

(a) The articles are stated to have been supplied with specific orders as regards the quantity and the rate prior to supply.

(b) There is no date to check either the quantity and quality of articles stated to have been supplied or the rate at which each is charged. From a comparison of the bills of similar firms, it is gathered that the rate charges in the bill is too exhorbitant. The ticket books of 100 pages have been charged in the bill at annas 8/= each while the physical culture Press has charged for similar but nearly printed books for less than annas 4/-.

(c) There is no certificate of the receipt of materials on the bills recorded by any one of the members of the Park Fair.

6. Voucher No. 214 of 23rd January 1930:- Payment made to Fire Brigade Staff:- Rs. 400/-. The bill of the Fire Brigade Sergeant and the Chief Officer is for Rs. 470-8-0 for duties rendered by the Fire Brigade Staff to the Park Fair from 21st December 1929 to 5th January 1930. Why only Rs. 400/- has been paid against Rs. 470/8 and whether this is in final settlement is not clear. There is no receipt of the party and this is stated to be still awaited.

The amount of Rs. 400/- has been paid in final settlement of the claim after personal discussion with the Commissioner of Police.

7. Voucher No. 215 of 23rd January 1930:- For Rs. 75/-. This amount is paid to Mr. M. A. Jabbar for materials supplied for arch work to the gate in front of the Cubbon Statue. The details of materials loaned and the rate per day are not known. There appears to have been no understanding before taking the materials from this gentleman and the question of hire has apparently cropped up later on and a lump sum amount paid. This is not covered by the sanction of the Committee.

The expenditure was found necessary and the amount paid in respect of decoration.

8. Voucher No. 216 of 23rd January 1930 for Rs. 119-7-0:- This amount is paid to Messrs: Shop Hajee Madhar Saheb & Sons for supply of stationery and other articles. The payment is in respect of supply of materials of different kinds from 7th December 1929 to 5th January 1930. The aggregate amount of eleven bills working up to Rs. 119-7-0 has been paid on 23rd January 1930. The different bills consist of articles which by appearance were not required in connection with the Fair and the quantity of stationery purchased appears also to be excessive. The bill of 5th January 1930 amounting to Rs. 11-3-0 is in respect of 5 tins of Gold Flake Cigarettes and one box of Planters Cigars, one bottle of Swan ink etc. The necessity of these on the last day of the Fair is not made clear and the purchase of these without clearly stating the necessity for the same shows that no regard to economy was paid in respect of ordering and purchasing things by the authorities concerned and the articles of fancy seem to have been purchased for private use but charged to Park Fair. These articles

Refer to Mr. B. H. Sanjeevappa.

articles are receipted by the Joint Secretary Mr. B. H. Sanjeevappa.

9. Voucher No. 217 of 23rd January 1930 for Rs. 11-4-0:- This amount is paid to Messrs: Lindner &Coy, for supply of two soaps and one fountain pen and clip, three copying pencils. These are received directly by Mr. B. H. Sanjeevappa, the Joint Secretary. The necessity for these is doubted. There appears to be no need for a fountain pen and soap and the expenditure may therefore be classed as extravagant. This is one of the many instances of want of economy in spending the Fair money. The purchase being one of special nature, it required the previous approval of the Committee.

Refer to Mr. B. H. Sanjeevappa.

6. Value of fountain pen and Swan ink etc. (Vide voucher No. 217 of 23rd January 1930 for Rs. 11-4-0). As the Park Fair Office was supplied with pen holders and ink the purchase of fountain pen was unnecessary. If it was required by any particular individual, he should have

have paid for the same. Charging the same in accounts was irregular and should not have been allowed.

10. Voucher No. 218 of 23rd January 1930 paid to Mr. Devarao, Proprietor of the Maharatta Hotel towards meals and lunches charges Rs. 61-4-0.

The Bill is for Rs. 112-8-0 for 40 first class, 26, 2nd Class and 34 Third Class meals at Rs. 1/- annas 12 and annas 8/= respectively, for first, second and third class meals and 59 lunches, amounting to Rs. 61-4-0 have been paid for this amount is accepted by the party as in final settlement of all his demands. From this, it can be gathered, that either the tickets issued by the authority for meals were manipulated subsequently or the Hotel Keeper purposely rendered the bill for an excess amount than was due to him with a bad intention of defrauding.

Reasonable rates have been fixed and paid accordingly.

II. (a) There are many instances of such excessive claims some of which have been paid already and

nand others awaiting payment. Special care and scrutiny are necessary in regard to payment of bills yet pending as it is very difficult to say that the amount claimed in the several bills are those actually due, as a result of want of clear understanding beforehand as regards the quantity to be supplied and rate at which they have to be charged. There are also purchases of articles which are of unusual nature not required for the general use of the Park Fair and when payments for such articles have to be made the persons whom authorised such purchases will have to be held responsible for payments of such articles if the Committee decides that the articles were not necessary for the general show. The following is cited here as an instance of the kind.

(b) Out of the many pending bills, there are certain small bills of Messrs: Shop Hajee Madhar Saheb & Sons These bills are dated from 21st to 30th December 1929, 2nd and 4th January 1930 amounting in all to R. 45/-. Out of this amount a sum of R. 26-4-0 is on account of

. The Committee did its best under the circumstances existing then.

of cost of Gold Flake Cigarettes, supplied on the days noted above and Rs. 18-12-0 on account of almond and fancy sweets. The necessity for purchase of cigarettes and sweets and charging the cost to Park Fair have to be clearly elicited before the bills are paid.

Found necessary and hence paid.

(c) Similarly in the case of Bills of Shahabuddin amounting to Rs. 5-6-0 for supply of Cigarettes on the 23rd, 25th, 26th, 29th and 30th December 1929 and 1st January 1930.

Found necessary and hence paid.

(d) The examination of several payments already made and bills that were awaiting payments at the time of the audit has revealed that there have been:-

Found necessary and hence paid.

(a)	Avoidable payments amounting to Rs.	1,800/-
(b)	Suspicious payments amounting to	9/-
(c)	Extravagant payment amounting to	4,623/-
(d)	Irregular payment amounting to	8,905/-
	Total.	15,337/-

These have been described below:-

XI. Avoidable Payments.

(a) A sum of Rs. 1,600/- has been refunded to Gambling both contractors though the condition of auction sale and the agreement with them clearly stated that they were not entitled for compensation if the display were to be stopped in the middle, if they were in infringement of rules. This refund questionx seems to have been precipitated as can be seen from the records. The contractors application claiming compensation is dated 28th December 1929 and the Committee have met on the same day to decide the question. The matter should not have been so precipitated and hasty decision arrived at. This should have waited for the Committee's leisurely decision just as in the course of so many other important payments yet pending.

(b) 41 Carts of sand costing Rs. 61-8-0 have been purchased and paid for at Re. 1-8-0 a cart. This quantity has been purchased in two batches - once 26 carts as per voucher No. 50 of 22rd December 1929 and 15 carts as per voucher No. 83 of 31st December 1929. This quantity

quantity supplied by the contractor has not been measured and acknowledged to have been correct by any body as can be seen from the bills. There is a remark on the bill made by the President that the rate of Rs. 1-8-0 per cart is high but still the payment is made without any reduction in the rate. The second supply of 15 carts stated to have been made by the same man has also been paid though there was no necessity for the same as per remarks made by the President on the bill.

(c) A sum of Rs. 8-12-0 has been paid to one Mr. M. G. Narayana Rao towards lunch charges for the national volunteers vide voucher No. 79 of 30th December 1929. It is not understood why this payment was made to the above gentleman insteal of to Hotel Keeper where the lunch was served. The usual practice was to issue tickets in such cases to the Modern Lodge Hindu Hotel. Further it is seen from the expenditure of Art Section that Mr. A. N. Subba Rao of Kalamandiram was getting lunches to all

all the national volunteers throughout the period. The payment should not have been made before ascertaining whether the charges have already appeared in Subba Rao's account for lunches.

(d) 1. A sum of Rs. 2/- is paid as per voucher No. 85 dated 31st December 1929 being the charges for sending the Cinema film to Hassan. This is not chargeable to Park Fair. The film should have been sent in "To pay" parcel so that the party to whom it was intended might take it paying the railway freight.

2. Similarly in the case of Jutka charge of annas 5/- paid to office peon on 11th January 1930 (voucher 138) for delivering a letter. It is learnt that an urgent letter was sent to the Bangalore Deputy Commissioner's quarters and the peon was asked to engage a jut and go. There was no such urgency on the 11th after the Park Fair closed and the peon should

should not have been given the charges.

Found necessary on account of urgency of the matter.

3. A sum of Rs. 6-4-0 is incurred (vide voucher No. 166 of 13th January 1930) on account of hire on one iron cot, office table, almirah including cooly. The hiring of furniture appears to be unnecessary

Hire for cots etc., was found necessary for the use of the Chief Officer, Fire Brigade and hence the amount paid.

4. Amount of Rs. 33-8-0 paid on account of hire of sofas, piano, carpets and tuning charges and lorry charges) voucher No. 162 of 17th January 1930). The necessity for hiring the above furniture four days before the commencement of Park Fair is not clear and the occasion to have not demanded the incurring of this charge.

In the Ladies Section piano etc., was found necessary by Mrs. Chinnappa and hence the amount paid.

5. Bill of 5th January 1930 amounting to Rs.11-300 of Messrs Shop Hajee Madhar Saheb, included in voucher No. 216 for Rs. 119-7-0 being the cost of 5 tins of Gold Flake Cigarettes. Since such a luxury have to be supplied by the persons concerned, the charging of the same to Park Fair is not right and the amount should not have been paid.

Refer to Mr. B. H. Sanjeevappa.

XII. Suspicious Payments:- A sum of Rs. 6/- is incurred out of his imprest by Mr. B. H. Sanjeevappa on account of Jatka Fare from Park Fair Office from 25th November 1929 to 30th November 1929 at Rs. 1/- a day voucher No. 184 dated 20th January 1929. From the records it is seen that on 30th November 1929 there was a District Board Meeting at Bannerghatta which was a whole day function and all the District Board Members and the Park Fair Committee members had gone there including the office staff. It is not known how and why jutka fare from Park Fair Office could be incurred on that day when there were none of the members in Bangalore from early morning till late at night. The jutka fare stated to have been incurred on that day appears therefore to be inadmissible.

Refer to Mr. B. H. Sanjeevappa.

Similarly 2 gallons of petrol is stated to have been purchased by Mr. B. H. Sanjeevappa on the same date from

from T. K. Naidu & Sons at a cost of Rs. 2-12-0(vide voucher for Imprest account of Mr. B. K. Sanjeevappa). for reasons stated in para above even this purchase and the payment therefor appears to be questionable.

XIII. Extravagant payments:- Lunch etc., The total cost of lunch and meal supposed to have been supplied by the marginally noted hotels to the various people in connection with the Fair, taking into consideration bills paid and claims awaiting payment to Rs. 2,059/- nearly. A comparison of the amount spent viz. Rs. 642/- in the exhibition of 1936 discloses the extravagance in this respect. The people entitled to such free rations were not definitely settled beforehand and inspite of the Park Fair Authority having control over the expenditure in issuing tickets for lunch and meal to the parties signed either by the Secretary or the President or the clerks, it is surprising to note that the expenditure is tribled when -

when compared to the amount of 1926. It is further seen that Tiffin and meals charges have been incurred from 12th December 1929, nine days - previous to the Park Fair.

Modern Hindu Hotel.	Rs. 1,108/-
Public Offices Tiffin Room etc.	139/-
Muslim Hotel.	235/-
Maharatta Hotel.	61/-
Udapi Hotel, Art Section.	150/-
Public Offices Tiffin Room.	150/-
Out of Economic Superintendent's advance. ...	170/-
Scout Commissioner's advance.	46/-
T o t a l.	2,059/-

Lunch was given to workers whose help was found necessary for smooth working of the Park Fair and the remarks of the Auditor are uncalled for.

(b) Stationery and Printing charges:- The total amount spent and still to be spent on the above has amounted to nearly Rs. 2,764/- as against Rs.1,975/- in the year 1926. This shows that no control over this expenditure was exercised and expenditure not warranted by the occasion has been allowed. This

This can be seen from the fact that as many as 352 ticket books were got printed and there are about 200 remaining unused. There are also many prospectus and other pamphlets and notices etc., got printed which were in excess of the requirement.

Found necessary and got printed.

(c) Band Charges:- The charges incurred for band and Nageswaram during the whole period of Park Fair has amounted to Rs. 575/- excluding the amount to be paid to playing Nageswaram which amount is not known and not paid yet.··· This is in excess of nearly Rs. 200/- sanctioned by the Committee.

Found necessary since the Fair will not attract visitors without amusements This is an elementary thing which requires no comment.

The Queen's own set played the band on 22nd, 23rd, December 1929 and 1st January 1930 and the Band set of Sappers and Miners on the 26th, 28th December 1929 to 5th January 1930. The former has been paid at Rs. 60/- a day and the latter at Rs. 15/- a day. The Royal West Kent Band Set played on the 3rd and 4th January 1930. This set has been paid at Rs.130/- a day. This shows that two sets of band were engaged simultaneously on one and the same day viz., 3rd and

and 4th January 1930 involving extra expenditure and one of the sets of band could have been with consideration of economy avoided. The rate per day that this Royal West Kent Regiment would charge was not ascertained before engaging them. The extravagant expenditure to the extent of Rs. 260/- paid to them was thus brought about.

(d) Gate Arches:-. The construction of two gate arches one in front of Cubbon Statue and another near Queen's Statue was entrusted to certain contractors. The first arch has costed Rs. 200/- and the second Rs. 160/-. In paying the contractors no measurement of work done has been taken and the payment based on that. The Contract is lump sum and not based on any estimate. The formalities should have been observed and expenditure minimised. A sum of Rs. 75/- is incurred on account of hire of materials for the first arch in front of Cubbon Statue. The necessity for hiring the materials and paying heavily for the same is not understood.

Refer to Mr. B. H. Sanjeevappa.

(e) Distribution of Hand Bills and Notices:- The following payments have been made for distribution of Park Fair notices throughout the Bangalore City, extensions and C. & M. Station (Voucher No. 130 for Rs. 10/-).

Voucher	No.	181 for Rs. 4/-	No remarks to offer.
do		202 3/12/-	
.do		105 3/-	

From the charges incurred, it is observed that different daily rates Rs. 0-12-0 and Rs. 1-4-0 have been paid to different people. If the man to whom Rs.0-12-0 a day has been paid was engaged in other days also, there would have been savings of Rs. 4/- in this small item of expenditure amounting to Rs. 20/-. Further if a whole time servant has been engaged for the full period of 24 days for this purpose at a monthly salary of Rs. 12/- as was paid to other temporary office peons, the item could have costed about Rs. 10/- and the balance saved. This shows that no economy was observed in expenditure.

(f) Cloth for Stalls:- A sum of Rs. 631/- is incurred on account of purchase of cloth for decoration of stalls. As many as 45 pieces each piece containing from 24 to 53 yards have been purchased from an agent by name Fakruddin and not a dealer in cloth. The necessity for such a large quantity of cloth and whether all this quantity returned back have to be made clear. The purchase has been made without ascertaining the lowest rate and as such extra charges were possible. The cloth used for this purpose in December 1926 Exhibition could have been utilised and heavy expenditure avoided. Out of the quantity purchased only 628 yards are stated to have been received back and available in Park Fair Office. This is not even 20% of the quantity purchased and paid for.

Found necessary and hence cloth was purchased. Refer to Mr. Munisamappa.

(g) Washington Lights:- Besides heavy expenditure on account of Electric lights as noted

noted below:-

Installation of Electric lights.	Rs. 2,287/-
Power charges as per bill of the Electrical Department.	2,350/-
Total.	4,637/-

Washington lights appear to have been very extravagantly used as can be seen from the bills received, from the parties who are supposed to have supplied lights The total liability on this account is Rs. 230-8-0 as per bills of the following:-

Mr. Ramalal Tivari's bill dated 17th January 1930.	Rs. 120 0 0
Light & Coy's bill dated 20th January 1930.	18 12 0
Syed Sultan Mohiyuddin.	91 12 0
T o t a l.	230 8 0

Paid only for lights that were used for Park Fair only. As a precautionary measure these lights were used in Ladies' Section, Scouts' Section, Arts and Craft Section where costly - materials were stored particularly on the 1st day when there were no electric lights and on subsequent days for contingency purposes when electric lights failed. These bills were settled for Rs. 110/- and not for Rs. 230-8-0 as the Auditor states.

The necessity for the above cannot be ascertained from records. There are no requisitions in writing to these people for supply of lights. It is also impossible to make out whether the lights were supplied to - private stalls, or to the Park Fair purpose.

XIV. IRREGULAR PAYMENTS.

(a) Advances made instead of final settlements:- In many cases of supply and services rendered advances are made even to the well established firms and contractors instead of final payments after scrutiny of the whole claim. The following are some of the heavy advances paid for the above nature stated above:-

1.	States Engineering Company.	Rs. 1,900/-
2.	Contractors for stalls and enclosures. ...	2,467/-
3.	Modern Hindu Hotel.	500/-
4.	A. N. Subba Rao, for Art Section expenses. ...	100/-

5.	Jewellers for medals and cups.	2,188/-
6.	B. Srinivasa Ivengar, Printer.	50/-
7.	Advances for purchase of cloth.	800/-

Advances were found necessary in view of big contracts and quick execution of work and they were finally adjusted.

(b) Payments not covered by Committee's sanction:-

In several cases of fixing rents to certain stalls and incurring expenditure previous sanction of the Committee has not been obtained as already stated in the report. The following are some of the important instances not covered by proper authority.

Payments were made as the rates were found favourable and these were approved by the Committee and the Board.

Stall Rent:-

English Restaurant.	R. 450/-
Advances as noted in para (a) above.	7,000/-
Payment of Band charges to Roval West Kent Regt.	260/-
Amount fixed and paid to Dombars, Kolatum and Snake charmers.	120/-

A sum of R. 69-12-0 is incurred on account of purchase of 93 Cycle Passes from the Cycle Stand Contractor. The

The purchase of these was not in order. The conditions of sale of contractor of Cycle Stand should have included a clause to this effect as in the case of gate contractor. This purchase is not covered by the sanction of the Committee.

C. Batta to Establishment:- The grant of Batta to the District Board officials were opposed to rules as already stated. Further as these people, or most of them have been supplied with lunch and meals at the cost of the Park Fair. This additional allowances should not have been paid.

The batta of Re. 1/- had to be paid to District Board officials as they had to remain all along the 24 hours without going to their houses for meals and lunch.

D. Payments for supplies:- Many of the suppliers of stationery and other articles such as Silver Medals, Cups etc., have been paid without obtaining the certificate of correctness of the receipt of articles by the party who actually received them. This was necessary to know that the money's worth was

was really got on the one hand, and to make the party who received it responsible to account for the same on the other. Loss has resulted in not having done so. This being an irregularity it should not have been allowed at all.

No remarks to offer. There was no time to observe the necessary formalities.

Vide V. No. 158 of 17th January 1930 for ticket books.

159 do for copies of Prospectus 750.

212 22nd January 1930 for Stationery etc.

XV. (A) LOSSES SUSTAINED BY THE PARK FAIR.

(i) For various reasons already stated, the Park Fair Finances have suffered and sustained losses to the extent of Rs. 7,018/- and even more. The following can be set down as instances where economy and fore-thought ought to have been observed by the authorities, by which the losses would have been minimised to a greater extent.

(a) Purchase of gold medals. Rs. 290/-

(b) Gambling monopoly. ...	1,900	
(c) Canvassing Agency (Minimum of estimate).	350	
(d) Rent fixed for Beedy Shops.	120	
(e) Advertisement monopoly (as in supra)P.F. Guide.	70	
(f) American Show, I. S. Rao, Ground rent and lightinb charges	130	
(g) Gate collection of the extended period.	2,316	
(h) Cycle Stand Collection.	175	plus 65/-
(i) Acceptance of higher rate of the Thatta Contractors for Compound and stalls, constructions.	1,078	
(j) Fire Works purchase.	84	
(k) Realisation by sale of Guide copies. ...	100	
(l) Collection of extra lights to stalls. ...	100	
(m) Gold and silver medals yet to be accounted. ...	210	
T o t a l.	7, 018/-	

(a) Order was placed for 80 gold medals of 1½ Sovereigns weight on 29th December 1929. The rate at which this should be supplied was not mentioned. The intention of getting back the medal dye to the office and pay for it could be seen from the correspondence (Vide letter No. 398 of 11th January 1930 to the Jewellers). In the absence of definite rate previously fixed and the dye to be paid for, it is evident that the jeweller has to be paid for the cost of weight of gold and the making charges. On a proper basis, the calculation made will be as follows:-

Value of Gold for 1½ Sovereign @ Rs. 13-8-0 each (face value)	Rs.	20	4 0
Making charges for each including wastage, the cost of preparing due being borne by the Park Fair		4	12 0
T o t a l.		25	0 0

For 80 medals the amount rightly payable comes to Rs. 2,000/-, while the Jeweller has given a bill for

No remarks. The rate per medal was Rs. 22-8-0 and the bills were settled accordingly.

for Rs. 2,320/- for 80 medals at Rs. 29/- each. This is in excess of Rs. 320/- than is due to the party: The bill of the jeweller is to be reduced to this amount at any cost and the loss avoided. Since the jeweller has already been paid an advance of Rs. 1,750/- the difference payable to him is only Rs. 250/-. This is exclusive of the difference in weight in the medals.

(d) There were favourable offers for the monopoly of keeping the beedy shops in the Fair grounds. Four stalls were given to the following at Rs. 40/- each stall.

Puttabhiramiah,
Mohammed Shahabuddin.
Mohammed Khan,
Shop Hajee Madhar Saheb.

The total rent recovered is Rs. 160/-. There was an application from G. A. Padmarajiah offering for two shops. This application was more -

No bidders at the beginning and the Committee did its best under the present circumstances.

must have been evidently misused by person or persons to whom this was entrusted as no amount is brought on to Cash Books, till to date though it is two months since the Fair closed. It is apparent that the person entrusted with the work of keeping accounts of this, may be trying to make up the account. Out of 1,200 copies, it is estimated that at least 700 copies might have been sold, the balance either being distributed free or remaining unsold. It is learnt that copies were sold at R. 0-4-0 each for some days and then at 0-3-0 and 0-2-0 subsequently. At an average rate of R. 0-3-0 for each copy sold, a sum of nearly R. 130/- must have been realised and misused. Prompt action is necessary in regard to the settlement of the account on the part of the President and the Secretaryes. This is a clear case of mishandling without regard to the financial interests of the concern.

XV. (B) - Account of Materials purchased.

No account of materials purchased those used and the balance on hand is kept. This was necessary in view of the large sums spent on purchases such as - stationery, cloth etc., for decoration, building materials and the like. A stock book is kept which shows only the receipt of articles and postings in it pertain to only articles of the bills so far paid. This book is not exhaustive and does not show all the articles got - whether they are paid for/not. It does not show the issues as the articles are made use of and the balance available. Want of keeping correct account of these viz., accounting of all receipts and issues on proper authority and arriving at the proper balance has - rendered loss possible. A statement of articles purchased and those stated to have been used and the balance available was however got prepared (vide annexure E) and this reveals heavy loss for want of proper care. Out of 15 pieces of decoration cloth

(ii) If the recovery of the amount due is made and the liabilities are discharged, the net result of the working of the Park Fair will be a deficit of Rs. 2,626/- as shown above but the President of the Park Fair Committee assures that against Rs. 11,312/- being the payments yet to be made, reductions are possible and only a sum of Rs. 7,048/- is actually payable. The reduction he proposes out of the claims of Rs. 11,312/- is as follows:-

Parties.	As rendered by the parties.	Payment proposed.	Savings.
	Rs.	Rs.	Rs.
Bill for consumption of Electric current as per Bill of the Electric Department.	2,350	650	1,700
G. R. S. Club - Subvention for shows.	360	-	360
Washington Lights.	112	80	32
Fire Works for extended period	460	350	110
Water Supply Department.	245	120	125
Superintendent to Govt. gardens	234	150	84

Amount spent by Industries and Commerce Department. ...	500		500
Advertisement charges of Bangalore Times. ...	90	45	45
Vichara Darapana Press for photoes	90	60	30
Syed Ali for work done.	23	-	23
do supply of bamboos.	412	200	212
Government Medical Stores.	51	-	51
Surya Film Coy.,	750	-	750
Sultan Mohiyuddin, Washington lights.	92	50	42
Modern Lodge Lunch charges.	601	200	400
Expenditure incurred by the Forest Department.	500	-	500
Thatta Contractors (approximate)	1,500	1,200	300
Total Savings proposed.			4,264/-

(iii) If the reduction as proposed by the President is acceptable by the several Government Departments and the private parties and if the claims

claims are discharged accordingly, the financial position of the Park Fair would then be on the plus side to the extent of Rs. 1,638/- as noted below:-

Total income including collections yet to be made. ...		Rs. 28,823-
Expenditure incurred and yet to be incurred.		27,185
Balance.	-	1,638

(iv) The accounts of the Park Fair will have to be audited again finally when all the remaining claims are settled to see whether the proposed reductions have been given effect to and the net result of the undertaking would be really a savings instead of a Deficit as is the case now.

XVIII. Accounts rendered by the Economic Superintendent.

(i) Out of Rs. 2,000/- advanced to him, a sum of Rs. 1,000/- was meant for expenses in connection with the arrangements of Village Panchayet Courts in the

the "Fair" and Rs. 1,000/- for printing pamphlets, leaflets etc., for intensive propaganda work on Rural Reconstruction for which Rs. 1,500/- has been sanctioned. Against these specific items, it was noticed that to the extent of Rs. 1,002/- has been incurred so far for purchase of paper and printing certain leaflets and pamphlets relating to Rural Reconstructions. The Printers bill has come to Rs. 942-8-0 against which only Rs. 500/- has been paid and the balance of Rs. 442-8-0 has yet to be paid. The Economic Superintendent says that this amount will be paid if the Park Fair Committee pays the balance amount sanctioned for this purpose viz., Rs. 500/-. The total amount spent is found to be within the sum sanctioned for this by the Fair Committee. An account of the total number of pamphlets got printed and those distributed and the balance available has been asked to be kept for future guidance. This is necessary in view of the large sum spent on it.

(ii) A sum of Rs. 972/- has been spent towards Taluk Exhibits and other demonstrations in the Village. The expenditure has been incurred by the District Economic Superintendent as per resolution of the Committee in their meetings held on 28th November 1929 and 16th December 1929, and it is in order. The accounts have been finally settled.

Village Panchayet Pavillion, such as soap making, button manufacturing cinema shows and other items of miscellaneous character. Out of the expenditure incurred the following are worth mentioning.

(iii) Cinema - Rs. 225/-. Thie amount is spent on account of rent on cinema machine got from a private person from Mysore at Rs. 25/- per day for 10 days and to and fro charges viz., Rs. 75/-. This expenditure is of a special nature and as such required the special sanction of Government. No such sanction seems to have been obtained and hence the expenditure is classed as one of irregular nature. The Economic Superintendent on enquiry said that he had the formal approval of the President and few member of the Park Fair Committee.

(iv) Button Manufacture Demonstration:- Rs. 107/-. This amount includes the cost of a Treadle Lathe got from Messrs: T. A. Thomson & Coy, Ltd., Calcutta at a cost of Rs. 89/- for use in the

the Development, District Board and a sum of Rs. 14/- is incurred on account of Railway freight from Calcutta x to Channapatna. The legitimacy of the above charge to "Park Fair" is questionable. The purchase also is unauthorised as neither the specific sanction of the Park Fair Committee nor that of the higher Departmental officer has been obtained by the Economic Superintendent prior to ordering for the same. This is one of the instances of want of economy in the management of "Park Fair".

(v) Miscellaneous Items:- Rs. 137-13-0. This amount includes a sum of Rs. 48/- for purchase of 4 reams of paper for packing purposes. The Economic Superintendent on enquiry, as to the necessity of such large quantity for packing purposes and the reasons for adopting such a costly course for packing exhibits, stated that the paper was required to be used was wrappers for sending the pamphlets to stations outside

outside and also for packing delicate exhibits such as Sandle wood carvings etc.

(xi) Meals and Lunch Charges:- This is incurred on account of payment of batta and meal and lunch charges paid to officials and peons in charge of Panchayet Court Stalls. The batta of Rs. 1-0-0 a day for officials of superior service and Rs. 0-12-0 for men of inferior service has been paid and this is not supported by the Committee's approval but with the President's consent. It is found that the peons belonging to the District Board Office who were deputed to work in the "Fair" have been paid at Rs. 0-8-0 a day while the Economic Superintendent has paid to similar men at Rs. 0-12-0. This requires sanction of Government as per para 49 (1) of Mysore Service Regulation.

The batta of Re. 1/- had to be paid to District Board officials as they had to remain all along the 24 hours without going to their houses for meals and lunch.

XIX - Accounts rendered by the Scout Organising Commissioner..

A sum of Rs. 151/- was advanced to him for expenditure in connection with Scout Sports. The

The expenditure in some cases appears to be extravagant, especially the lunch and the printing charges being Rs. 29/- and Rs. 46/- respectively. Some of the articles of non-perishable nature have been purchased out of the amount and no attempt has been made by Fair authorities in getting these back to the Park Fair. A sum of Rs. 43/- is incurred for cooly for cleaning the grounds etc., and it is not clear why this work was not done through the agency of the District Board employees as it is observed higher rates of 0-10-0 and 5½ annas a day have been paid to male and female coolies - respectively while the ruling rates for ordinary male and female ~~xxxxxxxxxxxxxxx~~ labourers are 0-8-0 and 0-5-0 respectively. There is also a claim of Rs. 1-4-0 on account of hire on pick-axes and spades etc., which is not usually paid to the Contractor.

Found necessary by the Scout Organising Commissioner and the amount paid.

Contd.,

XX. Accounts rendered by the Amildar, Bangalore Taluk, Bangalore City.

Accounts since received.

A sum of R. 43-5-6 was advanced to him in connection with the Cattle Show. The items worthy of special mention is the hire of R. 0-8-0 paid to a Local Merchant on 300 Iron pegs, which is apparently very high considering the cost of pegs themselves which is estimated to be about R. 15/-.

XXI. Accounts of Art Section.

The accounts rendered by Mr. A. N. Subba Rao, Proprietor of Kalamandiram to whom the sole management of Arts Section was entrusted were gone through.

No. of one anna ticket books got printed.	xx. 140/-	
No. on hand.	...	89
	No. used.	51

(i) The printed ticket books were supposed to contain 100 pages. But some of them contained more and some less. Taking actual number of tickets of

This was at first intended for free admission. When the crowd became uncontrolable, it was found necessary to charge a small fee both for this as well as Ladies' Section. So, it was not possible to adjust the expenditure according to receipts. Tickets were got printed with the hope that all will be sold. Attempts are being made to recover the balance from Mr. A. N. Subba Rao.

of tickets of each book, the total number of tickets sold come to Rs. 5,148 or 321-12-0 while only Rs. 319-7-0 is shown as recovered, the difference is stated to be the aggregate shortage found on different days at the time of counting the collected cash.

RECEIPT OF ART SECTION.

(a) Sale of Gate Tickets.	...	Rs. 321-12-0
(b) Commission on sale of Exhibits at 10%		10- 9-0
T o t a l.		332- 5-0

(ii) The total expenditure as per details furnished by the Proprietor, Kalamandiram is Rs. 404/-. Out of this expenditure a sum of Rs. 200/- is stated to be on account of tiffin and meals charges during the period of Park Fair and the balance amount is on account of printing, cost of Boards and other miscellaneous items.

(iii) From the above is can be male out that the

the Art Section resulted in a loss of Rs. 70/-. Further more number of tickets books were printed than was needed for the occasion and as many as 89 books out of 120 purchased remained unused costing at 0-8-0 each Rs. 45/-. Taking this amount also into consideration the total amount of loss from the Art Section can be stated to be Rs. 116/-.

(iv) The General management of the Art Section was given to Mr. A. N. Subba Rao, Proprietor of Kalamandiram. It is not known why the management was not undertaken through the agency of the District Board and why it was entrusted to a stranger.

(v) A sum of Rs. 325/- has been advanced to him from the Park Fair for expenses as noted below:-

18th December 1929. ...	Rs.	5	0 0
22nd do ...		20	0 0
26th do ...		50	0 0
2nd January 1930. ...		100	0 0
18th do ...		200	0 0
Total. ...		375	0 0

(vi) The total amount to which he has to account to the Park Fair is (332=5=0 - 325-0-0) R. 707-5-0 against which he has rendered account to the extent of R. 404-0-0 being the amount stated to have been spent by him and the balance of R. 303-5-0 has not yet been recovered from him. There appears to have been no control over the items of expenditure he has incurred such as tiffin and meal charges. In the voucher produced only the daily expenditure for meals and tiffin purchased from Upadi Hotel and Public Office tiffin rooms is given. The details such as the number of meals got each day and the rate per meal, the number of plates of tiffin got and the rate for each are not furnished. The Proprietors of the Clubs have been paid the total amount due to them without taking a consolidated bill showing the details from them and checking the same with reference to requisitions sent to them day by day for supplies. The Proprietor of Kalamandiram should not have been permitted to pay such heavy sums and the Park Fair authorities should have -

have exercised control over this expenditure and thus avoided extravagance. This was not done and no action is yet taken to recover the balance amount due from him still. It is stated that the Proprietor, Kalamandiram has kept the amount in question in the Bank in his personal account. He should have been asked to remit every day"s collection to the Park Fair Office (Amount remitted to Devanga Bank by Mr. A. N. Subba Rao as can be seen from the Bank Chellan is Rs. 243-6-0).

LADIES' SECTION.

Total No. of tickets books purchased as per Messrs: N. M. Yejman & Sons' bill. 212 each containing 100 tickets

No. remaining unused (6 pies ticket books. 81

No. used. 131

Purchased from Physical Culture Press

Sofa tickets.	...	5 books.
Chair.	...	20
Bench.	...	50
Floor.	...	50
Total.		125

No remarks to offer.

remaining unused out of the books purchased from Physical Culture Press.

Bench.	... ...	40 books.
Floor.	... ...	45 "
	T o t a l.	85

(i) Out of 6 pies ticket books 81 books have been returned unused in tact, and the remaining 131 books must have been used. But the used up counterfoils returned to office show only 121 full ticket books and 67 tickets in the 122nd book as having used up. Thus the total number of ticket used comes to 12,167 or R. 380-3-6 worth of tickets sold.

(ii) In concert, 10 benches tickets of R. 0-4-0 and 5 ticket books of R. 0-2-0 or R. 250/- and R. 62½ worth of tickets respectively must have been sold and amount of R. 312/- realised, leaving alone the chair and sofa tickets sold as no information is available as to the actual number of tickets sold. Thus the total

total amount realised comes to Rs. 690/-.

XXIII - Accounts rendered by Joint Secretary Mr. B. H. Sanjeevappa.

(i) A sum of Rs. 180/- in all has been shown in the Cash Book as advanced to him for petty expenses as follows:-

1st October 1929.	Rs. 50/-	(Account rendered for	
10th December 1929.	50/-	) Rs. 91-7-9 on 20th January 1930.	
9th January 1930.	Rs. 25/-	(Account rendered for	
28th do	" 25/-	) Rs. 63-1-0 on 7th February 1930 and the balance to office.	
T o t a l.	180		

(ii) Out of Rs. 91-7-9 forwhich account rendered on 20th January 1930 a sum of Rs. 33/- is on account of stationery such as ink bottles, scissors, pen-knife, letter papers pencil erasers, paper weights, table cloth, wire trays etc. The necessity for the purchase of these not sanctioned by the Committee is not understood. The Office of the Park Fair being a temporary one, such purchases of unusual nature

nature should not have been made. A sum of Rs. 12-2-0 is spent on advertisement, Rs. 7-1-0 on postage stamps, Rs. 20-11-0 on account of Jutka hire and Rs. 10-11-0 for telegram charges. No account of stamps purchased and used is kept.

XXIV. - Other Accounts.

The detailed accounts for the money paid for expenditure to other members are yet due and the following are the parties from whom such accounts are due

Details under other accounts have been adjusted.

Mr. S. Varadaiengar, District Medical Officer.	... ...	Rs. 50/-
Director of Agriculture.	...	200/-
Assistant Superintendent of Police, Bangalore.	... ...	21/-
The President, District Board, Park Fair Committee.	... ...	50/-

XXV - Neglected Income.

The following items of income do not appear in the Cash book and the income appears to have been -

been neglected as no action is taken to see that money due is collected.

(a) Athletic Sports:- From the agreement taken on stamp paper from Messrs: Keshave & Cy., it is seen that the monopoly of gate collection to the Arena was given to the Company on condition that out of the realisation 60% should be given to the Park Fair and 40% should be taken by the above Company. It is not understood how much was collected by the Contractors on the whole and why the Park Fair share is not recovered and taken to Cash Book.

There is an Office memo making the Reserve Sanitary Inspector, Mr. G. Gopal Rao responsible for collection of entrance fee of Sports Arena and keep account of same. On enquiry it was learnt from the Reserve Sanitary Inspector that whatever was collected was given to the Contractors and that he possessed the receipts from the Contractors for

The collections were small and hence were made over to the party Kesav & Coy., to cover their expenses as their total realisations were inadequate to realise their expenses.

for having paid the amount. These were made available for scrutiny. From this it is gathered that a sum of Rs. 18-5-6 have been paid to the Contractor.

(b) Ladies' Wrestling Contest.

This was one of the items of amusements for which the public were allowed on payment. No records were made available as regards the party to whom the collection was entrusted and the condition under which the same was given. No account of realisation was made available for scrutiny. The collection is not brought on the Cash Book of the Fair.

No ladies entered for wrestling contest, but they were Dombar women who arranged for contest among themselves and taken the collection which is almost negligible, for themselves.

(c) Motor Gymkhana.

This was one of the items of amusement for which allowance was restricted for those who paid the gate fee. The amount collected on this account, the party responsible for collection of gate fee etc., were not made available for check. The Cash book does not show any receipt on this account.

The arrangements in regard to this were entrusted to a private party who took the responsibility of arranging the Show for themselves and distributing prizes in respect several items of the Show.

(d) Dramatic and other Performances.

In the case of dramatic and other performances where the Park Fair reserved the right of collection of gate fee no satisfactory arrangements seem to have been made for collection of the realisation thus rendering misuse of money so collected possible. Only a sum of Rs. 40-9-0 is so far taken to Cash Book being the amoun collected for Dramatic Performances of G. K. S. Club and Gymnasium Display.

Sd/- S. Narasappa,
Auditor.

In cases of these dramatic performances the object was to provide amusements for visitors and hence admission was free to all except for one or two days Shows at the beginning. Further as there were no prospects of realisations by sales of tickets admission had to be given.

GENERAL REMARKS.

The Auditor has gone beyond his limits by sitting in judgment over the administrative aspect of the Working of the Committee and not confining himself to the account side which was his legitimate sphere of work. The remarks he has made, such

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such as extravagant, suspicious orbitrary avoidable etc., against the office bearers and other members of the Committee are uncalled for and such remarks when passed by an auditor of his rank against responsible and very respectable members of the Committee, who did honorary work both day and night, are really very disparaging.

The Committee are much constrained to record that the so called report is not an Audit Report but looks mere like findings of a judge criticising the efficiency of the administrative side of the Park Fair. It may not be out of place to record that the Committee made all the

the attempts to make the Show a grand success. At the same time the Committee regrets very much for the unprecedented haste with which the Audit was started immediately after the Office was removed from the Park Fair grounds without giving any opportunity for the Committee to check the accounts before hand.

Resolved that the thanks of the Committee be conveyed to the Chairman and three Secretaries for their indefatigable work both day and night for making the Park Fair a Success. Proposed by Mr. B. Srinivasa Iyengar and seconded by Mr. V. Venkatappa and carried unanimously.

V. Venkatappa
President, District Board,
Bangalore District.

Audit Report of the Park Fair of 1929 with the resolu
of the Park Fair committee

Remarks of the Auditor.	Resolutions of the Park Fa
1. INTRODUCTION:- The audit was undertaken as per Government Order No. L. 5407/ . B. 127-29-1 dated 18th January 1930 asking the Comptroller to depute a competent Accountant to audit the accounts of the "PARK FAIR". The work was commenced by the auditor from the 27th January 1930 and completed on 28th February 1930, the period covered by audit being from 1st October 1929 to 28th February 1930.	No remarks to offer.
II. CONSTITUTION:- (1) Government sanctioned in their order No. L. 9076-79/L. B. 114-29-5 of 31st May 1929 the holding of a 'Fair' by the District Board of Bangalore during the Christmas of 1929, on the clear understanding that the Government were not prepared to contribute anything towards the "Fair" expenditure.	
(2) In the proceedings of the District Board Meeting of 31st August 1929 a resolution to form a Committee consisting of 19 members to organise and manage the District Board "Fair" was passed and accordingly the Park Fair Committee was constituted and the following	

following were elected as the President and Joint Secretaries.

President. - Mr. B. Abdur Rahman, B. A.,

Joint Secretaries - Messrs:- B. H. Sanjeevappa, District Board Member.

B. P. Munisamappa, Vice President, District Board.

T. Rangaswamy, B. A., Economic Superintendent.

(3) After the constitution of the Park Fair Committee, the Committee met once on the 22nd September 1900 and passed a resolution for the constitution of the undermentioned Sub-Committees.

A. Sports Sub-Committee.

B. General Amusement Sub-Committee.

C. Industries.

D. Agricultural and Veterinary Do

E. Amusements. Do

F. Forests. Do

G. Educational Do

H. Sanitation and Health Do

(4) In the Park Fair Committee Meeting dated 6th November 1900 a Working Committee

Committee was formed consisting of the following members:-

1. Mr. B. Abdur Rahman, (Convenor)
2. " B. H. Sanjeevappa,
3. " B. K. Munisamappa,
4. " M. S. Linge Gowda,
5. " Narayana Murthy,
6. Mrs. E. I. Paul Chinnappa,
7. Mr. S. Puttanna.

(5) The Working Committee has met after its constitution half a dozen times on the dates noted below and its is seen that the notices calling for the meeting were

6-11-1929.
28-11- "
9-12- "
16-12- "
28-12- "
30-12- "
1- 1-1930.

given as per rules, in the case of the meetings held on 6th and 28th November 1929 and 9th and 16th December 1929 as can be seen from the correspondence available in the office and in the case of the last three meetings viz., 28th and 30th December 1929

In place of Mr. S. Puttanna, Read the name of Mr. T. Nang as member constituted for th Working Committee.

Resolved that this object of ing Committee was only to e business relating to the Pa as quickly as possible and whenever there was any nece without formalities and as there was no violation of r referred to in the report.

1999 and 1st January 1999, no previous notice seems to have been given to the members, which is a violation of the principle of calling for meetings. From a general review of the manuscript proceedings of all the above meetings, it is seen that the names of the members who were present are not noted and some of them do not bear the initials of either the President or the Secretaries, though in the typed copies of these resolutions the above omissions have been supplied. The fact that due notice of the meeting was not given to members on the 28th and 30th December 1999 and 1st January 1999 is further seen from the following remarks made by one of the Joint Secretaries, Mr. B. H. Sanjeevappa on the proceedings of the meeting of 28th December 1999 which decided some of the items of vital importance such as the refund of Rs. 1,750/- to the Gambling Stall Holders:-

"I won't agree with all these resolutions, nor was I present as I did not know that there was a meeting. None has signed the proceedings".

(6) The above go to show that the meetings held and the resolutions passed in these were unconstitutional and they were not supported by the whole-hearted approval of the members stated to have been present in them. It also reveals the want of

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working committee.

want of joint co-operation on the part of the working Committee members in deciding the vital points concerning the finances of the Park Fair. The Statement annexed shows the resolutions stated to have been approved by the Working Committee concerning the monetary transactions.

III. Management and Working of the Park Fair:-

(1) Before undertaking many operations of the Park Fair, the authorities concerned did not formulate a definite course of action, such as the limitation of powers of the Secretaries in regard to ordering for printing work, supply of stationery etc., fixing of stall rent, advertisement charges in the Fair Guide, making payment out of imprest held by them and so on. The experience of Exhibition of 1936 should have guided them to settle the above detailedbefore commencing the work.

(2) In letter dated 1st November 1939 from Mr. B. H. Sanjeevappa, Joint Secretary, to the President, he wanted that the powers of the Secretaries in respect of payment, etc. have to be definitely defined and a resolution to this effect should be placed before the Committee which met on 6th November 1939. As no definite decision was arrived at in the meeting it is presumed that the Committee did not like to delegate any powers either to the Working Committee or the Secretaries, but expected every item of

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Committee did its best
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of expenditure to be covered by its sanction. But it is found by a review of the records and accounts that the procedure adopted in many cases are irregular and are not covered by the Committee's sanction and heavy payments have been made without Committee's previous approval, thus rendering loss possible in the receipts by acceptance of unfavourable contracts etc., on the one hand and by incurring extravagant and avoidable expenditure etc., without regard to the financial interest of the concern on the other. Instances of the kind are described below. It can also be said that there was no joint co-operation on the part of the Committee Members as can be seen from the correspondence between the Joint Secretary and the President, containing certain allegations against the President, in certain of his independent and high handed actions in regard to payments and acceptance of contract, etc., vide (1) letter No. 399-400 dated 13th January 1939 from the Joint Secretary to the President. (2) D. O. letter Nos. 19 and 27 of 16th October 1939.

(3) It is seen that in many instances the interest of the Park Fair has suffered and loss to the concern was rendered possible as a result of the Working Committee's decision of certain items. In fixing of subvention to Messrs. B. M. Jallappa and Hanumanthappa for arranging Wrestling contests, not only the right of collection of entrance fee is given to the parties, even the stall rent is excused in spite of the

Moved by Mr.
moorthy and seconde
Mr. B. M. Munisamapp
For
Mr. B. Abdur Rahme
" F. M. Abdull G
" M. V. Narayana
" T. Rangaswamy,
Neutral.
Mr. V. Venkatappa,
" Linge Gowda.

the party's willingness to pay the same as can be seen from their letter dated 20th November 1920 stating that they are prepared to pay the ground rent as may be fixed by the Committee.

(4) The following are cases of unfavourable contracts accepted, some of which are not covered by the Committee's sanction, but decided by the President and some of the Secretaries

1. Contract for Thatti Compound Stalls.

(1) The action taken in regard to this contract reveals want of forethought and experience. The notice calling for quotations is dated 20th November 1920 and the due date of receipt of quotation is fixed as 22nd November 1920. The notices are stated to have been sent by post to the contractors out of which most of them have been returned to office owing to non-delivery for want of correct address. The work to be done consisted of

(a) Putting up a compound wall with Bamboo Poles and mats at a height of 7 to 8 feet.

(b) Putting up about 200 stalls 12'x8'x8' or thereabouts with bamboo mats, sides and cocoanut leaves covering to the roof.

(ii) Out of the 4 tenders received from the following, the last one was rejected by the Secretary on the score that it was received after the due date and the rest were taken into consideration

X First part to be to Mr. B. H. Sanjee the latter part to Secretaries.

No.	N a m e.	Compound.	Stall.	Roof with cocoanut leaves
1.	Mr. Syed Ghouse and Mr. Syed Yusuff.	3 pies a Sq. Ft.	0-1-0 a Sq. ft.	0-2-0 a Sq. Ft.
2.	Mr. Syed Ali Saheb.	2¾ pies "	0-0-3 "	0-0-9 "
3.	Messrs: M. Abdul Majeed and A. M. Abdul Khalak Saheb.	2 " "	0-0-3 "	0-0-5 "
4.	Mr. B. S. Hyder.	3 " "	-	0-1-3 "

(iii) From the above it is seen that the rates for all the items quoted by them No. 3, Messrs: M. A. Abdul Majeed Saheb and A. M. Abdul Khalak Saheb, were the lowest and the contract should have been given to them, taking a proper agreement. But the contract is distributed to all the 3 Contractors at the rates of 2¾ pies a Sq. ft., for compound, 3 pies a Sq. ft., for Stalls and 9 pies a Sq. Ft., for cocoanut leaves roof.

(i') From the above is can be gathered (1) that the lowest rate was not accepted. (2) the rate given to item No. 3 to M. Abdul Muzid is higher than those at which he was

was willing to do (3) that wide publication of the fact of calling for rate was not given (4) that the notice calling for rates was belated (5) that no adequate time was allowed to all the competitors to quote their rates (6) the interest of the concern appears to have been sacrificed in the interest of the contractors.

(v) The above tenders and the acceptance of the same involving a cost of more than Rs. 3,000/- were not placed before the Committee for decision but decided by the President and the Joint Secretaries.

(vi) It is further seen that the contractors Messrs: Syed Ghouse and Syed Yousoof & Sons have constructed such stalls in the City Market in connection with the recent Market Show at a rate of 2 pies per Sq. Ft., for thatti partitions and 3 pies per Sq. Ft., for roofing.

(2) Canvassing Agency for stalls etc.

The granting of the Agency is one which was very much criticised in the local papers. Vide article appeared in Chitragupta on 6th November 1929. As alleged in the local papers, the decision of the Committee has not been taken as regards the disposal of the Agency. From the file of papers it is seen that there were many

many applications from the Agents to work at a more favourable rate and some of them were even prepared to deposit a large sum as earnest money. In letter dated 1st November 1929, Messrs: Benn & Coy., wrote that they would deposit Rs. 1,500/- as guarantee money for canvassing Agency and that they would accept 20% of the collection of stall rent. In letter dated 27th October 1929 Mr. M. Muniswamappa wrote that he would take up the canvassing Agency for 18% Commission. There are other applications requesting the Committee to give wide publication of the particulars of the grant of Agency in papers and to dispose of the item in open auction or by calling for tenders. Further the D. O. letter Nos. 19 of 18th October 1929 and 27th of 18th October 1929 from the Joint Secretary to the President, show his disagreement with the action of the President in giving the canvassing Agency to Messrs: Yejman & Sons, without Committee's approval. The grant and the term of giving this monopoly to Messrs: Yejman & Sons are not on paper. No agreement is taken from the said agents as regards the percentage of commission payable etc.,. It is said that the oral understanding between the President and the Agents, is that they should work for 25% commission, the same paid in the Exhibition of 1928 to some other Canvassing Agents.

Referred to th
President.

The above procedure shows, (1) Want of consideration of the financial interest of

of the concern.

(2) Preference of one individual's case to other more favourable offers,

(3) Decision of such important contract without competitive tenders or open public auction.

(4) High-handedness of deciding without Committee's sanction.

(5) Failure to take agreement for the fulfilment of contract in writing specifying the terms etc.

(3) Gate Collection Contract for

Tenders for the contract for gate collections were not called for by wide publication of the terms etc., earlier though several applications were pouring in the office from the intending bidiers to let them know the information. The contract for gate collection was given by public auction on 15th December 1999 and the notice of same is dated 18th December 1999, thereby showing that the fact of giving the gate collection on contract was decided so late as that. The amount of highest bid is Rs. 12,000/- for the original period from 24th December 1999 to 1st January 1999, the highest bidder being Messrs. Chaudry Abdul Gaffar Saheb and Attar Mohammed Hassim Saheb. No agreement on stamp paper specifying the terms of payment etc., is taken from the above people. Though the contractors paid 50% of the bid amount on the day

day of auction, the balance was not paid by them on the due date, viz., 20th December 1999 fixed in the notice. This amount has been recovered after coercion on the 30th December 1999 thereby allowing them time to pay after collection from the public. The amount for the extended period should have been similarly settled by Public auction, but the Committee in their meeting dated 1st January 1999, have fixed it as Rs. 1,750/-, and the right of collections given to the original contractors only. It is not understood on what date this amount of Rs. 1,750/- was fixed. The Kutchalika taken from these people in ordinary paper does not specify the time when this amount is payable. It is not understood why the amount was not recovered in advance or at l least on the closing day of the Fair. This amount is not still collected and in the absence of regular contract deed, it might be difficult to recover the amount.

4. Cycle Stand Contract.

The right of collection of the Cycle Stand was sold by Public Auction on 15th December 1999 and the highest bid was Rs. 600/- for the original period. The same contractor was allowed to collect for the extended period also for a lump sum amount of Rs. 25/-. The date on which this amount was fixed is not known.

(4) (A) Side Show Contract.

The right of Side Shows, viz., the Gambling booths was also sold by public

public auction on 15th December 1999. The highest bidder was Mr. Abdul Mazid and the bid amount Rs. 3,500/-. The fact of selling this right by public auction or the terms of sale, etc., does not seem to have been widely published well in advance though several enquiries were made 2 months earlier by the intending bidders as to the ~~xxxx~~ terms etc., under which the monopoly to have the Side Shows in the Park Fair would be disposed. From the letters received it can also be seen that there were more favourable offers, giving more benefit to the Park Fair than that derived by auctioning the same as can be seen from the application dated 28th November 1999 from one Abdul Karim *stating that he* would take 20 gambling stalls for an amount of Rs. 2,000/- and would pay in addition ground rent of Rs. 200/-. It is not understood why opportunity was not taken to have the advantage of this offer and why the authorities had recourse to have the right auctioned and got less amount than the one offered by the applicant. The offer of this man was advantageous when compared with the net collection of Rs. 1,000/- exclusive of the refund of Rs. 1,600/-.

(5) Fixing of Special Stall and Ground Rent.

(1) The Prospectus of the Fair contemplated that for Exhibitors the rent chargeable for a stall measuring 10x8 would be Rs. 20/-. As regards the rent leviable

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leviable to other stall holders such as the Hotel-keepers and others no uniform procedure is adopted in fixing the stall rent. The rent has been fixed differently in different cases. The basis for fixing different rates of rent is not understood. All such rents have been fixed by one of the Joint Secretaries and his action is not ratified by the sanction of the Committee. From the records it is seen that there are over-writings, in certain cases, altering the amount once fixed without the initials of the party who made the corrections in amounts by over-writing. It cannot be made out when and why this was made. These corrections appear to be suspicious inasmuch as they are intended to reduce the amount originally entered. The following are some of the glaring instances of the kind:-

(a) Stall rent fixed to Modern Hindu Hotel. Changed from five hundred to four hundred.

(b) Stall rent fixed to Muslim Hotel. Changed from one hundred to Rs. 75/-.

(ii) Similarly in the cases of stalls occupied late, special rent is fixed and the amount recovered. The prospectus approved by the Committee did not contemplate such concessions, this should have been placed before the Committee and approval obtained.

(iii) In the case of Exhibits of Government Departments, no stall rent is charged but in a few such cases, they are asked to pay half the usual rate, viz., Central Jail,

Refer to Mr. my.

Jail, Sericultural Department, State Life Insurance Coy. It is also seen that no rent is charged in the case of some private concerns like the "Devanga Bank" and "The Fire Insurance Coy." The waiving of rent in the case of these, is not covered by the Committee's sanction. Thus the irregularities under this head can be summed up as follows:-

(a) Unauthorised adoption of different rates in different cases.

(b) Unauthorised grant of concessional rates.

(c) Unauthorised waiving of the rent,

(d) Want of uniform procedure in fixing the rents in the case of Government stalls.

(e) Manipulation of the amount of rent once fixed in the case of some with a view to help the individuals and indirectly defrauding the Park Fair Fund.

(6) Stall Account.

From the plan of the Park Fair grounds got printed, it is seen that there were as many as 242 stalls both big and small. But from the accounts of stalls, made available to the auditor, it is seen that total number of stalls was only 192. Out of this 192, 4 stalls were stated to have been vacant, 3 given free to private persons and Government and General Stalls numbered 15. Thus the number of stalls for which rent was recovered was only 182. The total demand of rent as shown in the book is Rs. 4,962-8-0 out of which a

Commissioner for expen

Devanga Bank and
Insurance Companies ha
charged Rs. 10/- for the
stall allotted to them.
This is perfectly in or
and the Auditor's note
misleading. Governmen
Commercial Departments
have been charged half
approved by the Committ
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Committee since the man
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Moorty and Mr. B. M. Mu
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a sum of Rs. 4,175/- has been so far collected, leaving a balance of Rs. 787-8-0. Two points are noticeable here in regard to stalls:-

(1) The total number of stalls as shown in the Park Fair plan and that shown in the Account Books disagree.

(2) The rent instead of being recovered in advance is allowed to fall into arrears which might prove irrecoverable later on.

(7) Advances.

Advances have been paid to the Secretaries and other working Committee members and other Government Departments for expenses. These advances are not covered by Committee's sanction. In some cases, no accounts have been rendered by the advance holders. The following are the points observed in connection with the above.

(a) Advance paid to Mr. Hayes towards the cost of 5 dozen Members badges, Rs. 20/-.

Against 5 dozen members badges required to be purchased for which the advance was given, 8 1/3 dozen badges have been purchased and a sum of Rs. 24-8-0 has been paid in addition to Rs. 20/- advanced. The receipt of badges and how they were disposed are not known.

(b) Advance to the Economic Superintendent for Village Panchayet Court Demonstration Rs. 1000/- (accounts not settled yet).

Resolved that t
ment of the Auditor
correct in regard to
stalls as seen from
and details of plan.

Attempts are be
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finally closed.

(c) Rs. 200/- paid to the Deputy Director of Agriculture for Agricultural Exhibition. (Not covered by Committee's sanction and account not settled)

(d) Advance of Rs. 150/-, taken by the President.

Account is rendered for a sum of Rs. 100/- and the balance is still to be accounted for. Not covered by the Committee's sanction.

(e) An aggregate sum of Rs. 875/- has been advanced to Mr. A. N. Subba Rao, Proprietor, Kalamandiram for expenses of Arts Section. The advance is not covered by Committee's sanction. The accounts rendered by the party have not been scrutinised and incorporated in the Park Fair Accounts finally.

(f) Advance to Mrs. E. I. Chinnappa, Lady Member.

Not covered by sanction and account finally incorporated in the book.

(g) A sum of Rs. 42/- has been advanced to the City Amildar, Bangalore, for "Cattle Show" expenses. The Amildar has rendered accounts, but this is not scrutinised and taken to books finally.

(h) Advance of Rs. 50/- given to Dr. S. Varadaiengar towards expenses in connection with sanitation and Health Court. The party has not yet rendered account for the same.

(i) A sum of Rs. 151/- has been advanced in the aggregate to the Organising Scout Commissioner for expenses of Sports. The account rendered by him has not been incorporated

As lump sum of Rs. paid towards expenditur resolved there is no ne calling for details of

Advance has been adjusted.

The accounts are porated.

Accounts have be ered by Mrs. Chinnappa Member for Rs. 25/- adv and the balance of Rs. is to be recovered.

(g) This has been d

A lump sum of Rs. grant was given to Dr. S. V iengar for Sanitary a Court.

This has been d

incorporated in the books. The advance is not covered by Committee's sanction.

(j) Advance paid to Mr. B. H. Sanjeevappa, Joint Secretary, Rs. 100/-.

Accounts have been rendered by the party and the balance has been refunded recently. Out of the advance given, a sum of Rs. 63-7-0 has been paid by himself on account of petrol without sending the bill to office for scrutiny and payment by a cheque. On enquiry as to the necessity for purchase of such a large quantity of petrol for Park Fair and payment of same by himself, he stated that as his motor car was made use of for "Fair" purposes, petrol had to be purchased for the same. This does not seem to be a legitimate expenditure and should have been covered by competent sanction before incurring. In short, it may be stated that in some cases advances have been unauthorisedly made and extravagant expenditure out of such advances are rendered possible.

Refer to Mr.

(8) Contract for Electrict Lighting.

(i) This was an item where the authorities would have prepared an approximate estimate for the total number of lights required for stalls and for street illumination. The experience of the Exhibition of 1926 should have helped them in doing so. But it is seen that no such previous action has been taken.

The land was place
disposal of the Committee
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within a very short time

(ii) Enquiry calling for rates for installing temporary electric lights for stalls and streets in the Park Fair grounds was made on 16th December 1999. The quotation was asked to be sent so as to reach Park Fair office on or before the 17th December 1999. This shows that the calling for rates was postponed to the last moment and sufficient time was not allowed to the Electric Contractors to come forward with their best rates. Only two quotations were received, one from Messrs. States Engineering Company, Bangalore quoting Rs. 1-6-0 per light and Messrs. Laxmi Electric Stores, quoting Rs. 1-8-0 per light. It is not known if other contractors did not quote as no other tenders are available in the office. The total number of lights to be put up was not known at the time of deciding the contract as already stated. The quotation has been decided by accepting a lump sum amount of Rs. 2,000/- quoted by the States Engineering Coy., subsequently irrespective of the number of lights put up. Whether this lump sum amount was favourable when compared with the amount arrived at, by taking the rate per light cannot be ascertained as no record of the total number of lights put up is kept. Since the contract is for a lump sum amount, this information is not got from the contractors. The acceptance of this contract is made by the President and the Joint Secretaries on 20th December 1999. A sum of Rs. 1,000/- has been advanced to the firm on 20th December 1999. There appears to have been no necessity for advancing any sum to the

thus there was not su
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the Firm as the Company did not ask for the same in their letter dated 18th December 1920. The payment of advance is not supported by Committee's sanction. No, agreement is taken from the Company specifying the terms of payment or the number of lights to be put and the duration for which it was required. This was necessary to settle their claims finally. The Company in their letter dated 20th December 1920 on which the contract is stated to have been settled, state that they have finished almost all the work, thereby showing that they were informally asked to go on with the work. This was not right. It is further seen that the Company have been advanced to the extent of Rs. 1,900/- ~~x x x x x x~~ in all and it is not understood why they have not been paid finally and final acquittance taken. It is learnt that the Company has a further claim amounting to more than Rs. 700/- for extra lights ordered to be put up to stalls, etc. There are no records in the office of the total number of lights so installed. Besides this contract for temporary electric light illumination, charges for Kitson lights have also been incurred, the total amount spent including the bills yet to be paid being Rs. 220/-. The expenditure on the whole appears to be more extravagant when compared with the lighting charges incurred during the Exhibition of 1916 which has come to Rs. 1,085/-.

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(9) Temporary Establishment.

(i) In the Park Fair Committee's meeting dated 23rd September 1920, it was resolved

resolved that the following establishment be sanctioned temporarily to conduct the Park Fair.

One Accountant.	up to Rs. 50/-	per month.
One Typist Clerk.	do 40/-	do
One Cycle Orderly.	do 15/-	do
One peon.	do 10/-	do

(ii) Against this sanction, the actual number of men employed during the different months are as follows:-

December 1929 .	3 Clerks,	1 from 10th to end of the month.
		1 from 20th do
		1 for full month.
	3 peons.	1 for full month.
		1 from 8th to end of month.
		1 from 10th do
January 1930	3 Clerks.	1 for full month.
		1 from 1st to 12th of month.
		1 from 1st to 8th do
	3 peons	1 for full month.
		2 from 1st to 10th of month.

The establish
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sanctioned number b
Committee in their
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(iii) The above shows that more than the actual number sanctioned was employed. In addition to the above temporary establishment, some of the officials of the District Board were also detailed for work in connection with the Park Fair. All these people have been paid a batta of @ Re. 1/- each in addition to their pay, which was amounted to Rs. 142-8-0. This payment is not covered by Committee's sanction and the payment of batta to District Board officials required Government sanction as per Article 40 of M. S. R. This is not obtained. The total amount spent on the temporary establishment to end of January 1930, including the batta paid has amounted to Rs. 345-5-11. One clerk on Rs. 40/- is still being continued and the definite period of his appointment is not known.

(10) Order for preparation of Gold and Silver Medals and Silver Cups.

(i) This is one of the several items where consideration for economy is never bestowed. The question of preparation of medals etc., was never taken up till so late as 28th December 1929 though it was a well known fact that several Exhibitors had to be awarded medals of merit. The experience gained in the Exhibition of 1926 should have guided the authorities to take earlier and economic action in this respect. The Committee in their meeting dated 28th December 1929 decided that the contract for the preparation of medals and cups should be given to Jewellers who had taken stalls in the Park Fair. This decision is apparently and afterthought and this and the delay in arranging for this, appear to be specially intended

The questi
referred to Mr.
Rahmon.

intended for the purpose of restricting the competitors for the work. The actual number of silver medals and cups and the exact specification of the requirements and the rate at which each has to be paid, were not ascertained before hand. The purchases from the Jewellers are made peace-meal on different date and there are no orders placed with them as to the exact number required. The silver medals and cups are of different sizes and weights. No one has verified the weight of medals and cups as stated by the suppliers and mentioned in their bills. This was the most important thing to see that the jewellers have not given false weights in the case of silver cups. This important thing has not been attended to.

(ii) In ordering for the gold medal, the rate for each medal payable and the specification have not been settled before hand. The entrusting of this work to a particular jeweller has not been sanctioned by the Committee. An order has been placed with Mr. Pobathi Venkatasamiah for 80 gold medals, each medal weighing 1¼ Sovereign, in President's No. Nil dated 20th December 1929, but there is no record to show who received these medals and whether these were in accordance with the weight specified in the order. There is difference of opinion as regards the correct and uniform weight of the gold medals supplied by the above jeweller as can be seen from letter No. 300 dated 12th January 1930

1920 from Mr. B. H. Sanjeevappa one of the Joint Secretaries, to the President regarding certain irregular procedure, wherein it is stated that the gold medals are not of uniform weight.

(11) Subvention.

(i) This is an item of expenditure of the "Park Fair" where personalities of the recipient of the money aid seem to have been taken as an important factor without consideration of the resources of the Park Fair. There appears to have been no guiding factor for deciding the payment of subvention to the parties. In some cases of grant of subvention to the display the right of collection has been reserved to the Park Fair, in other cases, the right of collection of the Show has been given to the displayers in addition to the subvention granted.

Annexure B shows the item of subvention granted and the conditions of grant. Amo the subventions paid and unequality of treatment, the following are worth mention here.

(a) B. K. Jallappa, and P. Hanumanthappa - Rs. 275/- for wrestling display.

The right of collection of entrance fee was given to them and no ground rent charged.

(b) I. S. Rao - Rs. 500/- for dances. The right of collection was given to him. Ground rent charged and lighting arrangements to be paid for. Stall constructed at the expenses of the party.

Subventions
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(c) Nur Mohammed Sait - ₹. 100/- for demonstration of dyeing work. No stall rent was charged.

In the manuscript proceedings of the meeting of 9th December 1959, which is in the handwriting of Mr. T. Rangaswamy, the Joint Secretary, a subvention of ₹. 50/= is first entered on account of demonstration of dyeing work and there is an addition of ₹. 50/- made subsequently for purchase of materials. This is in the handwriting of the president.

(d) M. Rama Rao - ₹. 150/- for magic show. The right of collection of entrance fees was given to him. No stall rent was charged.

(e) Vidavajjanamanollasini Natakasabha - ₹. 600/- subvention of ₹. 100/- for each drama was sanctioned. The ticket collection and realisation of the same was given to the Company. Free pandal was constructed and given to them.

(f) Jayamaruthi Gymnasium - ₹. 300/- The right of ticket collection was kept by the Park Fair and the ground rent was not recovered.

(g) Lady Bhagavathar - ₹. 100/- per each Harikatha performance. Stall was given free and no rent was charged.

There are other cases of subvention which are not covered by specific sanction of the Committee. Vide annexure (B).

(12) Contract for purchase of fire works.

This is an other item where proper scrutiny of rate given by all the manufacturers has not been made. The Working Committee however seem to have thought of having fire works show also latterly, and decided in the meeting of 28th December 1999 to have fire works on four days limiting the total cost to Rs. 500/-. Again in their meeting of 30th December 1999, the Committee again decided to have it on the 3rd and 5th January 1999 as well. So far the payment made is Rs. 480/- for fire works supplied on 4 days and the payment for supply of two more days during the extended period has not yet been made. Taking the value of the supply for the last two days as about Rs. 350/- the total amount spent comes to Rs. 830/-. In purchasing the fire works required the lowest rates are not agreed upon. The requirements have been purchased from four different merchants. The list of articles brought for use every day is supposed to have been checked before allowing them to be used. But the correctness or otherwise of the articles stated to have been used is not forthcoming. The bills produced by the merchants were for more amounts and these have been reduced and payments made for less amounts taking the final acceptances of the parties. Why the contractors had inflated the bills and on what date they have been reduced are not known. From the file of correspondence available in the office it is seen that Abdul Kareem, Fire Work Merchant, in his several applications given

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given to the Committee from early part of November 1990 stated that he would supply fire works required at 10% less than the others' rates.

The whole contract of articles of fire works required for Park Fair could have been with advantage given to this man. Why this was not done and why the supply was allowed to be made by four different people has to be made clear. If this man's rate had been accepted there would have been a saving of nearly Rs. 100/- the total value of the purchase of fire works being Rs. 850/-. Even in the supply made by the above named Abdul Hareem the deduction of 10% has not been made as per his letter.

(12) Agreement with Contractors.

(i) In all cases of contractors, the uniform procedure of taking an agreement in a stamped paper has not been followed specifying the terms and penalty for failure etc. This was necessary to have a hold on the contractors so as to avoid loss to the concern by proceedings against such of them who failed to execute the contract, in a Court of Law. This precaution was necessary, especially in such temporary concerns lasting only for a short period.

(ii) In certain cases it is observed that even after taking agreement with the insertion of specific clauses, the Committee have not enforced such conditions rigidly

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rigidly but have decided things hurriedly. The agreement entered into with Mr. Abdul Majeed, side show contractor states that in case the fair has to be closed under unavoidable circumstances the contractor shall not put forth any claim for compensation It also says that if the Police authority have to find any infringement of rule in regard to Side Shows, it will be dealt with accordingly to law.

(iii) When the condition of contract of Side Shows were so strict, still, the refund of a portion of the auctioned money viz. Rs. 1,000/- has been made to the Contractor. If the Committee had the monetary interest of the concern at heart, this payment would not have been made. Here too the interest of the "Fair" is sacrificed and the interest of the contractor guarded.

(iv) Similarly the agreement entered into with Mr. L. S. Rao clearly stated that the ground rent of Rs. 100/- and the extra lighting charges should be paid. But these two items have not been recovered and the party was allowed to remove his premises.

IV. Accounts General.

(i) The whole of the Park Fair Accounts consists of receipts and expenditure and the result of review in details under these broad heads is described in this audit report. From a general review of the accounts as a whole, i. e., items of receipts and expenditure, it was found out that there was no settled programme before commencement

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commencement of various operations. This was necessary in view of the experiences gained by the District Board in the Exhibition of 1926.

(ii) The experience of the previous exhibition should have served as finger posts for carrying on the present Fair and this has not been taken advantage of as can be seen from this report. Neither the approximate incoming receipts nor the approximate estimate of expenditure to be incurred on various items were prepared prior to undertaking the Park Fair. This was necessary in view of the experience of 1926 and Government's indirect warning in their letter sanctioning the "Fair" to the effect that no financial help could be expected and that the "Fair" should be a self-supporting concern if not a profit yielding one to the District Board. It is further observed that in none of the meetings of the Committee called with an intention of sanctioning certain expenditure, the financial stability of the "Fair" has ever been taken into consideration. The experience gained should have guided them to have a receipt and expenditure statement up to that time at every meeting and the expenditure sanctioned with a specific knowledge whether it can be met from the available or expected fund of the Fair.

V. Receipts.

The following constitutes the sources from which the Fair has received money.

1. Contributions and Donations.
2. Stalls and ground rent.
3. Gate collections.
4. Collection of Cycle Stand
5. Contribution for gold medals
6. Receipts from Arts Section.
7. Receipts from Ladies Section.
8. Side Shows, Gambling booths.
9. Dramatic Performances.
10. Receipts from Sports and other competitions.
11. Receipts on account of extra lights supplied.
12. Receipts from the Bulletin of the Park Fair.
13. Sale of Cycle passes (purchased)
14. Deposits made by contractors.

No remarks to offer

The total amount received to end of 15th February 1930 from all the above sources amounted to Rs. 25,272-12-0. The amount received under these heads and the defects in the procedure of the recovery or otherwise are described below.

1. Contributions and Donations. Rs. 2,005/-.

The above sum is made up of Rs. 2,000/- contributed by the District Board as resolved in the Meeting dated 1st June 1929. This is taken to the Cash Book of the Park Fair on 16th December 1929. A sum of Rs. 5/- was received from Mr. J. N. Unwalla Bombay, as donation to the Exhibition Fund.

2. Stalls and Ground Rent:- A sum of Rs. 14,175/- (Rupees fourthousand, one hundred and seventy five) has been so far collected on account of the above. This is made up of both the collections made by the convassing Agents and that collected by the - Committee. From the Cash Book it is seen that a sum of Rs. 1,810/- is remitted to office by Messrs: Yejman & Sons, who are said to be convassing agents and the balance is either collected and remitted by other agents or received direct from the parties.

3. Gate Collection:- The amount collected so far is Rs. 18,200/-. This represents the amount collected from the Contractor to whom the right of collection was sold by public auction on 15th December 1929 for the original period from 21st December 1929 to 1st January 1930.

A sum of Rs. 1,750/- was fixed as contract money to be recovered from the same contractor for the extended period and this amount still remains uncollected, for

for which no action seems to have been taken.

4. Cycle Stand Collection:- A sum of ₹. 625/- has been recovered on this account, out of which ₹. 600/- represents the highest amount of bid at the Public auction for the original period and ₹. 25/- is on account of the sum fixed for the extended period.

5. Contribution received for Gold Medals:- A sum of ₹. 2,410/- has been recovered from 81 people at the rate of ₹. 30/- for each medal and the amount is brought on to cash book of Park Fair.

6. Receipts from Art Section.:- A sum of ₹. 320/-(Rupees three hundred and twonty) being the Entrance Fee at ₹. 0-1-0 per head collected by Mr. A. N. Subba Rao, Proprietor of Kalamandiram to whom the sole management was entrusted has not yet been remitted by the gentleman and no action is taken to recover the same. The observations on the accounts rendered by this gentleman find place elsewhere in this report.

Action is being taken to recover the amount from Mr. A. N. Subba Rao

7. Ladies' Section Receipts:- From the account of ticket books, it is gathered that a sum of ₹. 692-11-6 must have been received as entrance fee from visitors to Ladies' Section and Ladies' Concert realisation. This amount has not been remitted to Park Fair Office by the Lady Member who is said to have been

been entrusted with the management of this section.

8. Side Shows:-

(i) The following constituted the Side Shows:-

(a) Gambling Booths.

(b) Motor Gymkhana.

(c) Dramatic Performances

(d) Gymnasium.

(e) Magic Performances.

(f) Physical Display.

(g) Wrestling Contests.

(h) Dances.

(i) Musical Performances.

(j) Other minor items like Dombers, Snake charmers, Kolatam etc.

(ii) Out of the above, the only item from which revenue has been realised is the "Gambling Booths". The right of show was sold in public auction on 15th December 1999 and a sum of Rs. 3,500/- was recovered. Out of this, a sum of Rs. 1,600/- has been refunded to the contractors on 5th January 1999 and the net amount

Resolution for the Audi
remarks from Subject No. 7 (La
Section Receipts) to Subject N
(Vouchers and Bills):-

The procedure adopted d
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amount realised on this account is therefore only Rs. 1,000/-.A sum of Rs. 40-0-0 has been realised from other shows where the collection of entrance fee was reserved to the Committee as detailed below:-

G. R. S. Club Drama.	...	...	Rs. 27- 0- 0
Gymnasium.	...	...	13- 0- 0
		T o t a l.	40- 0- 0

11. Receipts on account of extra lights supplied:- It was the understanding that only one Electric light should be provided for each stall and if the parties desired to have more, they should pay an extra amount of Re. 1/- for each such extra light for the whole period of Park Fair. A sum of Rs. 185/- has been collected, and no account of extra lights provided for each stall and the amount realisable on this account is kept. As such it is not possible to ascertain the extra amount that should have been collected on this account. In view of the large sums spent on the installation of Electric lights and the consumption charge payable to the Electric Department, it was necessary that special care was bestowed to this item and loss avoided. This has been sadly neglected and the loss is allowed to occur for want of efficient arrangement of keeping correct account. It might be even possible that the amount

amount might have been collected either by the canvassing agents or some one else connected with the Park Fair and misused by not remitting the money to office as no special agency was authorised to collect and remit the same from booth-hollers.

19. Park Fair Guide or Bulletin.:- This is another item where no proper care is taken to see that the sale money of the copies is collected and remitted to office. No account is kept of the copies sold and copies freely distributed and the copies remaining. If it is kept, it was not made available for scrutiny. In view of the money spent for printing etc., it was necessary that correct account of expenditure and income from the same such as sale money of the copies, advertisement receipts etc., kept. It is seen that only a sum of Rs. 260-4-0 has been taken to cash book as advertisement fee received from the Public. It cannot be made out who received the charges for other innumerable private advertisements which appear in the bulletin. It is therefore evident that leakage in this item was possible and the receipts on account of private advertisement and sale money of the Guide to the public have been largely misused. It is a sad instance of the mismanagement of the affairs resulting in loss of revenue of the Park Fair.

19. Sale of Cycle Passes:- A sum of Rs. 42-8-0 has been realised out of 98 Cycle Passes purchased from the Cycle Stand Contractor at a cost of Rs. 69-12-0. Out of the

the 92 Cycle Passes purchased only 90 have been shown as sold at ₹. 1-4-0 each and the realisation on account of three passes amounting to ₹. 3-12-0 has not appeared in the Cash Book.

14. Deposits:- A sum of ₹. 450/- only has been brought on to Cash Book as earnest money realised from the contractor out of which ₹. 150/- was paid away on 11th February 1990 leaving a balance of ₹. 300/- still. It is seen that to the extent of ₹. 20,000/- was collected as earnest money from the different bidders for gate, Cycle Stand, and Side Shows and stall contractors and these have been stated to have been refunded to the parties on the same day. Neither the receipt nor the payment is shown in accounts.

VI. E X P E N D I T U R E.

(i) As already stated, there was no uniformity in incurring the expenditure. For items of expenditure except petty items payable out of imprest there is no sanction of the Committee. As was settled in the Committee's meeting of 6th November 1990, all expenditure had to be covered by the Committee's previous sanction but in actual practice there are many items not covered by such sanction. Further the spending of money was not guided by any programme and the source of meeting the expenditure seems to have been never thought of at the time of sanctioning or incurring of the expenditure.

(ii) The following are the chief items of expenditure incurred and the total amount spent to end of February 1980, when the audit was closed was Rs. 20,127/- and there were claims amounting to Rs. 11,312-0-9 as shown in Annexure C and (D) respectively. In many cases of bills already paid finally, it was observed that the payments made and the claim preferred by the parties differed the latter being more. In many instances heavy advances have been made on bills instead of scrutinising the bills and paying them finally.

Particulars.	Amount.	Remarks.
(a) Establishment.	345	
(b) Construction of stalls and enclosures	2,567	Advance bills not finally settled.
(c) Stationery.	242	Several bills still pending.
(d) Lunch charges.	580	do do
(e) Furniture.	100	
(f) Printing.	712	Bills are yet pending.
(g) Advertisements.	317	do do
(h) Films - Cinemas.	752	A similar sum is still to be incurred.
(i) Panchayet Court expenses.	1,145	

(j) Electric Light installation.	2,287	Bill has to be paid still.
(k) S p o r t s.	208	
(l) Agriculture Show.	200	Accounts still to be settled.
(m) Arts and Ladies Section.	428	
(n) Water Supply.	396	Bill yet to be paid.
(o) Fire Protection charges.	511	
(p) Rural reconstruction printing pamphlets	1,000	Advance paid to Economic Superintendent.
(q) Expenditure on sanitation Section.	220	
(r) Medals, Cups- Silver and Gold.	2,188	Advances paid bills have to be finally settled.
(s) Side Shows Expenditure.	4,041	
(t) Decoration.	631	
(u) Fire Works.	480	Bills have yet to be paid.
(v) Miscellaneous items such as demonstation etc.	590	
(w) Advances.	187	
T o t a l.	20,137	

(iii) The payments have beer made by cheque on Mysore Bank and on Devanga Bank. Many of the heavy payments were also made by cash instead of by cheque. The reason for doing so is not clear.

VII. CASH BOOK.

(i) The Cash Book maintained in the Park Pair Office ontains only two columns receipts and payments. The daily receipts have been noted and the cheques issued by the president for cash for disbursement has been receipted in the Cash Book and shown as payment also. Similarly, the imprest granted is shown as payment and when the account was rendered this amount is shown in the receipt column. The cash book shows the amount remitted to the Bank as payments. Thus the Cash Book maintained is not susceptible of verifying at a glande the receipts, the payment and the balance available. This will have to be worked out by eliminating some of the items shown as receipts such as imprest and amount of self drawn cheque etc. on the receipt column and amount of money remitted to the Bank on the payment side. The correct procedure was to open the Cash book under two main heading "Receipts" in the left hand page and payments on the right hand side of the book.

(ii) The receipt side of the cash book should have contained column for receipts by cheques and receipts in cash and a total column. Similarly the payment folio should have column for remittance to Bank and a column for final payment on bills. The imprest granted should not have been shown in bhe Cash Book as final payment and the account recorded by the imprest holders as receipts. The amount of imprest should have been shown in the body of the Book in red ink and treated as cash balance with the imprest mholders till accounts are rendered. At the time of recoupment, the expenditure should have been entered in the payment side and the imprest either recouped in full or reduced to that account. This should have facilitated easy check and at any given time, it would have been possible to know the total receipts, expenditure and balance of cash on hand and in the bank.

(iii) The postings in the Cash Book maintained is done neatly and with care. The President has initialled in token of posting of same in time, but the Cash balance does not seem to have been counted by the President and certificate of correctness or otherwise recorded in the Cash Book. This was necessary in view of the heavy transactions both under receipt and payment.

(iv) Besides this, a General Cash Book has also been maintained which is a mere copy of this Cash Book, the amount being posted under different columns but with the same mistake of taking the cheque amounts as receipts and payments. If the Cash Book had been maintained

maintained in the way described above, there would have been no necessity for this Cash Book.

(v) A Bab-war Register or ledger is maintained wherein the receipts and expenditure under different items have been posted. This is neatly posted and serves a useful purpose but the correctness of the posting has not been checked by the President as this register does not bear any token of his having scrutinised them at least at intervals.

VIII. Receipt of Money.

(i) The sources of income of the Fair have already been described and the procedure adopted for receipts of money and granting a receipt to the party was not uniform. There was not one responsible man to receive the dues of the Fair and grant receipt thereof under his signature. The Secretaries were receiving the amount and signing the receipts in some cases, in other cases, the money has been collected by the judges appointed for awarding prizes and receipts issued. The clerks have collected money and given receipts in ordinary slips of paper under their signature and no receipt in the prescribed form is sequently drawn and got signed either by the Secretaries or the President. The money collected from various parties by different persons have been listed and a consolidated receipt

receipt has been drawn. Vide collection of contribution from the parties towards Gold Medals. In certain cases of money collected no receipt is drawn and given to the parties at all. Vide extra light charges of Rs. 95/- received from 19 persons on the 2nd and 3rd January 1959. In the case of money received by Money Order, this is invariably omitted. Want of observing a uniform procedure of drawing a receipt in the prescribed form has facilitated the delay in bringing them on into the Cash Book. The receipt of Rs. 15/- and Rs. 10/- by Money Order from Mr. J. M. Unwala, Bombay and Messrs: Yakoob & Sons Kalakude Tanjore respectively on account of stall rent and acknowledged by the Joint Secretary Mr. B. N. Sanjeevappa, so far back as 31st December 1958 was omitted to be taken to Cash Book immediately and this amount was got entered into the Cash Book at the time of aulit. If the practice of drawing an official receipt - immediately the money was received, had been followed this omission could have been detected earlier. Mr. Sanjeevappa should not have kept the amount with him without getting the same posted to the Cash Book immediately it was received. The above shows the want of uniformity and correct observance of rules of issuing receipts in the prescribed forms for the amounts received and therefore it cannot be made out whether all the money received above have been properly accounted for. This was a most important thing at which the authority concerned should have given their best attention to safeguard the

the money of the Fair, so that no amount pertaining to the concern could be omitted to be accounted for.

(ii) The printed receipt book has not been counted and a certificate of correctness of the page which each book contained has not been made before using the same. No stock book of receipt books purchased those issued for use and the balance available is kept. It is learnt that some books were given to the Canvassing Agents for use in collection of stall rent, and some to the judges for recovery of the amounts for awarding Gold Medals. Neither the unusel books nor the usel ones containing duplicate copies of receipts have been got back, checked and preserved. This should have been done immediately the Fair was closel.

IX. (a) Remittances to the Bank.

(i) The District Board, Bangalore is authorised to have an account with the Mysore Bank Ltd., Bangalore and all receipts have to be remitted to the same and all sums required for expenditure drawn from it by cheques. The Park Fair being a - District Board concern, the same procedure applicable to the District Board, applies here also. But it is found that the President of the Park Fair had not only transactions in the Mysore Bank but had opened an account in the name of the President, Park

Park Fair; in the Devanga Bank Ltd., Bangalore and heavy sums used to be remitted to this Bank and drawn by cheques. This departure from the general procedure of opening their account in the private bank required sanction of Government but no sanction was obtained.

(ii) The collection used to be remitted either to the Mysore or the Devanga Bank. The rule that all money collected should be remitted to the Bank and money required for expenditure drawn on cheques has not been strictly followed. In some cases heavy payments have been made in cash out of the collection awaiting remittances to the Bank. This was not correct.

(iii) Instances of delay in the remittances have also been observed. A sum of R. 4,775-4-0 collected on 20th December 1929 was not remitted to the Mysore Bank on the same day or the next day but it was remitted to Devanga Bank on the 22nd December 1929. Similarly the collection made on 22nd December together with the unremitted balance of 19th December 1929 amounting to R. 696-11-0 was not remitted on the 22nd. But it is seen that out of this amount only a sum of R. 625/- was remitted on the 24th and it is surprising to note why the balance was omitted to be remitted. It is learnt that out of the balance of R. 71-11-0 a sum of R. 21-11-0 was kept unremitted for petty and urgent payments and the balance of R. 50/- (Rupees fifty) was never paid

paid by the Joint Secretary Mr. B. N. Sanjeevappa who was the ddY custodian of the Cash to enable this sum being remitted to the Bank. He wanted this amount to be treated as advance to him but the Cash Book does not show this entry of advance against Mr. B. N. Sanjeevappa on the same date, but it is shown as such on 9th January 1939 after a delay of a fortnight, together with another sum of Rs. 5/- making the total amount which is accountable by Mr. B. N. Sanjeevappa to Rs. 55/-. The delay in the remittance of money to the Bank and treating the unremitted amount as imprest with the Secretary after a delay of a fortnight speaks of want of strictness in the accounting of the Park Fair money by the authorities concerned and this requires proper explanation. Again the collection of the 4th January 1939 including the previous balance of Rs. 999-11-0 making in all Rs. 2,428-8-0 was not remitted to the Bank at all but kept for payment. The collection should have been remitted to the Bank and payment made by cheques except petty and urgent payments out of the imprest. Why the collection was utilised for payment and heavy payments were made in cash and not by cheque has to be explained. The following are some of the heavy cash payments observed.

4th January 1939	Mr. Vasudeva Chetty, Jeweller.	Rs.	288	0	0
5th do	" Pobathy Venkatasamiah "		1,000	0	0
6th do	The Band President, Royal West Kent.		260	0	0
9th do	Pobathy Venkatasamiah, Jeweller.		750	0	0

(b) Reconciliation of Mysore Bank Pass Book.

The accounts standing in the name of the Chairman, Bangalore District Board Exhibition of 1926 in the Mysore Bank is being continued. The balance at the credit of the Park Fair in the Mysore Bank as stood in 24th January 1930 was reconciled with that shown in the Cash Book of the Park Fair. The result of reconciliation is noted below:

Credit balance as shown in the Pass Book on 24th January 1930.		Rs. 6,220	8 11
Deduct (1) Value of uncashed cheques.	Rs.655 0 0		
(2) Opening balance of previous Exhibition	968 11 5	1,623	11 5
Balance.		4,589	13 6
Add commission on cheques charges in the pass book but not taken to Cash Book.		1	6 0
Total.		4,591	3 6
Deduct interest added by the Bank but not taken to Cash Book.		14	5 0
		4,576	14 0
Add value of cheques since issued but not entered in the pass book.		120	0 0
Add incidental charges deducted by the bank in the pass book but not taken to Cash book.		1	0 0
Total.		4,697	14 6
Balance shown in the Cash book as in the bank.		4,697	14 6
Difference.		NIL.	

X. Vouchers and Bills.

The Bills and vouchers in support of payments so far made were gone through. The defects noticed in them are herein described.

(1) Voucher No. 61 dated 24th December 1929:- Payment of Rs. 200/- made to the Executive Engineer, Water Supply Division, Bangalore, towards the estimate cost of putting up temporary water taps in the Park Fair grounds. The estimate provides for a sum of Rs. 80/- being 20% on the value of materials used by the contractor for work. The Executive Engineer says that this is due to the fact that the contractor has to take back the materials used for some days in the Park Fair. As this is a special charge and the usual Government rate for materials used is only 15%, sanction of the Committee should have been obtained for this payment. The hire at 20% on the value of materials claimed in the estimate is very high in view of the short period for which the materials were in use and attempt at reduction was not made by the Park Fair authorities.

(2) Voucher No. 206 of 31st January 1930:- A sum of Rs. 25/- is paid to Mr. S. Abdul Aziz for hire on 10 tables and 2 glass almirahs supplied to Arts Section for 10 days. The exact date from which the said furniture were lent and the rate per

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per day are not furnished in the bill. There is no certificate in the bill to the effect that the above furniture were actually hired for bonafide use of Park Fair.

3. Voucher No. 210 dated 22nd January 1929:- Rs. 7/- paid to the Secretary, Devanga Bank towards the cost of Badges supplied to Scouts. What kind of badges were supplied to the Scouts and the necessity for the same are not clear. Since 1 1/2 dozen member badges were purchased already for the purpose, this expenditure could have been avoided.

The Badges were fo
necessary.

4. Voucher No. 211 of 22nd January 1929:- For Rs. 130/- paid to Abdul Gaffoor for Fire Works supplied on 21st December 1928. The party has not rendered any bill himself but one appears to have been prepared in the office as can be seen from the paper used for the bill and the receipt.

No remarks to offe
Materials were used af
necessary check.

The bill shows the quantity of articles stated to have been supplied but there is no rate for each article mentioned. The lump sum amount of Rs. 130/- is claimed and this has not been checked with reference to the accepted rates. But as per rate quoted by the Fire Works Suppliers the total amount of the supply stated to have been made amounts to Rs. 152/- while only Rs. 130/- has been paid on 22nd January 1929 in full settlement of all demands.

5. Voucher No. 212 of 22nd January 1920:- Messrs: M. N. Yejman & Sons for supply of stationery forms etc:- Against two bills of the firm amounted to Rs. 622-2-0 (Rs.125-6-0 and Rs. 496-12-0) a sum of Rs. 228-8-0 has been paid to them altering the rates etc., of the items and recasting the items of the bills. The payment is stated to be in final settlement of the above two bills, but the firm in their receipt have stated that they have received the above amount in final settlement of their bill for Rs. 496-12-0. As the firm could give a final quittance against their bill amounting to Rs. 497/- when only Rs. 228/- was paid, it is evident that they had inflated the bill unnecessarily expecting to get more amount if possible. From a review of the above two bills of the firm, the following points are noticeable:-

(a) The articles are stated to have been supplied without specific order as regards the quantity and the rate prior to supply.

(b) There is no date to check either the quantity and quality of articles stated to have been supplied or the rate at which each is charged. From a comparison of the bills of similar firms, it is gathered that the rate charges in the bill is too exhorbitant. The ticket books of 100 pages have been charged in the bill at annas 8/- each while the Physical Culture Press has charged for similar but nearly printed books for less than annas 4/-.

(c) There is no certificate of the receipt of materials on the bills recorded by any one of the members of the Park Fair.

6. Voucher No. 214 of 23rd January 1920:- Payment made to Fire Brigade Staff:- ₹. 400/-. The bill of the Fire Brigade sergeant and the Chief Officer is for ₹. 470-8-0 for duties rendered by the Fire Brigade Staff to the Park Fair from 21st December 1919 to 5th January 1920. Why only ₹. 400/- has been paid against ₹. 470-8-0 and whether this is in final settlement is not clear. There is no receipt of the party and this is stated to be still awaited.

7. Voucher No. 215 of 23rd January 1920:- For ₹. 75/-. This amount is paid to Mr. M. A. Jabbar for materials supplied for arch work to the gate in front of the Cubbon Statue. The details of materials loaned and the rate per day are not known. There appears to have been no understanding before taking the materials from this gentleman and the question of hire has apparently cropped up later on and a lump sum amount paid. This is not covered by the sanction of the Committee.

8. Voucher No. 216 of 23rd January 1920 for ₹. 119-7-0:- This amount is paid to Messrs: Shop Hajee Madhar Saheb & Sons for supply of stationery and other articles. The payment is in respect of supply of materials of different kinds from 7th December 1919 to 5th January 1920. The aggregate amount of eleven bills working up to ₹. 119-7-0

The amount of ₹ has been paid in fi settlement of the cl after personal discu with the Commissione

The expenditu found necessary an amount paid, in re of decoration.

× Refer to Mr. P Sanjeevappa.

has been paid on 22rd January 1920. The different bills consist of articles which by appearance were not required in connection with the Fair and the quantity of stationery purchased appears also to be exeessive. The bill of 5th January 1920 amounting to R. 11-3-0 is in respect of 5 tins of Gold Flake Cigarettes and one box of Planters Cigars, one bottle of Swan ink etc. The necessity of these on the last day of the Fair is not made clear and the purchase of these without clearly stating the necessity for the same shows that no regard to economy was paid in respect of ordering and purchasing things by the authorities concerned and articles of fancy seem to have been purchased for private use but charged to Park Fair. These articles are receipted by the Joint - Secretary Mr. B. H. Sanjeevappa.

9. Voucher No. 217 of 22rd January 1920 for R. 11-4-0:- This amount is paid to Messrs: Lindner & Coy., for supply of two soaps and one fountain pen and clip, three copying pencils. These are received directly by Mr. B. H. Sanjeevappa, the Joint Secretary. The necessity for these is doubted. There appears to be no need for a fountain pen and soap and the expenditure may therefore be classed as extravagant. This is one of the many instances of want of economy in spending the Fair money. The purchase being one of special nature, it required the previous approval of the Committee.

4 Refer to Mr. B.H.San

10. Voucher No. 218 of 23rd January 1930 paid to Mr. Devarao, Proprietor of the Maharatta Hotel towards meals and lunches charges Rs. 61-4-0

The Bill is for Rs. 112-8-0 for 40 first class, 26, 2nd Class and 34 Third Class meals at Rs. 1/-, annas 12/- and annas 8/- respectively, for first second and third class meals, and 62 lunches at Rs. 0-4-0 each, while the bill has been modified and 20 third class meals and 50 lunches, amounting to Rs. 61-4-0 have been paid for this amount is accepted by the party as in final settlement of all his demands. From this it can be gathered, that either the tickets issued by the authority for meals were manipulated subsequently or the Hotel keeper purposely rendered the bill for an excess amount than was due to him with a bad intention of defrauding.

II. (a) There are many instances of such excessive claims some of which have been paid already and others awaiting payment. Special care and scrutiny are necessary in regard to payment of bills yet pending as it is very difficult to say that the amount claimed in the several bills are those actually due, as a result of want of clear understanding beforehand as regards the quantity to be supplied and rate at which they have to be charged. There are also purchases of articles which are of unusual nature not -

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not required for the general use of the Park Fair and when payments for such articles have to be made the persons whom authorised such purchases will have to be held responsible for payments of such articles if the Committee decides that the articles were not necessary for the general show. The following is cited here as an instance of the kind.

(b) Out of the many pending bills, there are certain small bills of Messrs: Shop Hajee Nadhar Saheb & Sons. These bills are dated from 31st to 30th December 1939, 2nd and 4th January 1940 amounting in all to Rs. 45/-. Out of this amount a sum of Rs. 26-4-0 is on account of cost of Gold Flake Cigarettes, supplied on the days noted above and Rs. 18-12-0 on account of almond and fancy sweets. The necessity for purchase of cigarettes and sweets and charging the cost of to Park Fair have to be clearly elicited before the bills are paid. Found necessary and hence paid.

(c) Similarly in the case of Bills of Shahabuddin amounting to Rs. 5-0-0 for supply of Cigarettes on the 23rd, 25th, 26th, 29th and 30th December 1939 and 1st January 1940. Found necessary and hence paid.

(d) The examination of several payments already made and bills that were awaiting payments at the time of the audit has revealed that there have been:- Found necessary and hence paid.

(a) Avoidable payments amounting to Rs. 1,800

(b) Suspicious payments amounting to	Rs.	9
(c) Extravagant payment amounting to	"	4,623
(d) Irregular payment amounting to	"	8,905
T o t a l.		15,537

These have been described below:-

XI. Avoidable Payments.

(a) A sum of Rs. 1,600/- has been refunded to Gambling both contractors though the condition of auction sale and the agreement with them clearly stated that they were not entitled for compensation if the display were to be stopped in the middle, if they were in infringement of rules. This refund question seems to have been precipitated as can be seen from the records. The contractors application claiming compensation is dated 28th December 1950 and the Committee have met on the same day to decide the question. The matter should not have been so precipitated and hasty decision arrived at. This should have waited for the Committee's leisurely decision just as in the course of so many other important payments yet pending.

(b) 41 carts of sand costing Rs. 61-8-0 have been purchased and paid for at Re.1-8-0 a cart. This quantity has been purchased in two batches - once 26 carts as per voucher No. 50 of 22rd December 1929 and 15 carts as per voucher No. 93 of 31st December 1929. This quantity supplied by the contractor has not been measured and acknowledged to have been correct by any body as can be seen from the bills. There is a remark on the bill made by the President that the rate of Rs. 1-8-0 per cart is high but still the payment is made without any reduction in the rate. The second supply of 15 carts stated to have been made by the same man has also been paid though there was no necessity for the same as per remarks made by the president on the bill.

(c) A sum of Rs. 8-12-0 has been paid to one Mr. M. C. Narayana Rao towards lunch charges for the national volunteers vide voucher No. 79 of 20th December 1929. It is not understood why this payment was made to the above gentleman instead of to Hotel Keeper where the lunch was served. The usual practice was to issue tickets in such cases to the Modern Lodge Hindu Hotel. Further it is seen from the expenditure of Art Section that Mr. A. N. Subba Rao of Kalamandiram was getting lunches to all the national volunteers throughout the period. The payment should not have been made before ascertaining whether the charges have already appeared in Subba Rao's account for lunches.

(1) 1. A sum of [illegible]. 9/- is paid as per voucher No. 85 dated 31st December 1939 being the charges for sending the Cinema film to Hassan. This is not chargeable to Park Fair. The film should have been sent in "To pay" parcel so that the party to whom it was intended might take it paying the railway freight.

2. Similarly in the case of Jutka charge of annas 5/- paid to office peon on 11th January 1940 (voucher 189) for delivering a letter. It is learnt that an urgent letter was sent to the Bangalore Deputy Commissioner's quarters and the peon was asked to engage a jut and go. There was no such urgency on the 11th after the Park Fair closed and the peon should not have been given the charges.

3. A sum of Rs. 6-4-0 is incurred (vide voucher No. 186 of 12th January 1940) on account of hire on one iron cot office table, almirah including colly. The hiring of furniture appears to be unnecessary.

4. Amount of Rs. 22-8-0 paid on account of hire of sofas, piano, carpets and tuning charges and lorry charges (voucher No. 188 of 12th January 1940). The necessity for hiring the above furniture four days before the commencement of Park Fair is not clear and the occasion to have not demanded the incurring of this charge.

5. Bill of 5th January 1940 amounting to Rs. 11-2-0 of Messrs: Chop Hajee Madhar Saheb included in voucher No. 216 for Rs. 119-7-0, being the cost of 5 tins of Cold Flake

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Refer to Mr
Sanjeevappa

Flake Cigarettes. Since such a luxury have to be supplied by the persons concerned the charging of the same to Park Fair is not right and the amount should not have been paid.

6. Value of fountain pen and swan ink etc. (vide voucher No. 217 of 22rd January 1929 for Rs. 11-4-0). As the Park Fair Office was supplied with pen holders and ink the purchase of fountain pen was unnecessary. If it was required by any particular individual, he should have paid for the same. Charging the same in accounts was irregular and should not have been allowed. ✗ Refer to Mr. Sanjeevappa.

7. Sum of Rs. 62-1-0 spent by Mr. B. H. Sanjeevappa on account of purchase of petrol on different dates from 6th October to 10th January 1929 appears to be unnecessary in view of the fact that Jatka charges to the extent of Rs. 29-10-0 has also been incurred from his imprest. In case the Joint Secretary thought that he had to use his motor car for the Park Fair work, ever since he became the Joint Secretary, the correct way was to ask the Committee for conveyance allowance and get the same sanctioned. ✗ Refer to Mr. Sanjeevappa.

XIII. Suspicious Payments:- A sum of Rs. 6/- is incurred out of his imprest by Mr. B. H. Sanjeevappa on account of Jatka Fare from Park Fair Office from 28th November 1928 to 20th November 1929 at Rs. 1/- a day vide voucher No. 184 dated 20th January 1929. ✗ Refer to Mr. Sanjeevappa.

From the records it is seen that on 30th November 1956 there was a District Board Meeting at Bannerghatta which was a whole day function and all the District Board Members and the Park Fair Committee members had gone there including the office staff. It is not known how and why jutka fare from Park Fair Office could be incurred on that day when there were none of the members in Bangalore from early morning till late at night. The jutka fare stated to have been incurred on that day appears therefore to be inadmissable.

Similarly 2 gallons of petrol is stated to have been purchased by Mr. B. H. Sanjeevappa, on the same date from T. A. Naidu & Sons at a cost of Rs. 2-12-0 (vide voucher for imprest account of Mr. B. H. Sanjeevappa) for reasons stated in para above even this purchase and the payment therefor appears to be questionable.

XIII. Extravagant Payments:- Lunch etc:- The total cost of lunch and meal supposed to have been supplied by the marginally noted Hotels to the various people in connection with the Fair, taking into consideration bills paid and claims awaiting payment to Rs. 2,058/- nearly. A comparison of the amount spent viz. Rs. 642/-, in the exhibition of 1956 discloses the extravagance in this respect. The people entitled to such free rations were not definitely settled beforehand and inspite of the Park

Park Fair authority having control over the expenditure in issuing tickets for lunch and meal to the parties signed either by the Secretary or the President, or the clerks, it is surprising to note that the expenditure is trebled when compared to the amount of 1926. It is further seen that tiffin and meals charges have been incurred from 10th December 1929, nine days previous to the Park Fair.

Modern Hindu Hotel.	Rs.	1,109/-
Public Offices Tiffin room etc.,	"	139/-
Muslim Hotel.	"	235/-
Maharatta Hotel.	"	61/-
Udapi Hotel, Art Section.	"	150/-
Public Offices tiffin room.	"	150/-
Out of Economic Superintendent's advance.	"	170/-
Scout Commissioner's advance.	"	46/-
T o t a l.		2,059/-

Lunch was gi
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uncalled for.

(b) Stationery and Printing Charges:- The total amount spent and still to be spent on the above has amounted to nearly Rs. 2,764/- as against Rs. 1,275/- in the year 1926. This shows that no control over this expenditure was exercised and expenditure not warranted by the occasion has been allowed. This can be seen from

Found necess
printed.

from the fact that as many as 350 ticket books were got printed and there are about 200 remaining unused. There are also many prospectus and other pamphlets and notices etc., got printed which were in excess of the requirements.

(c) Band Charges:- The charges incurred for Band and Nageswaram during the whole period of Park Fair has amounted to Rs. 575/- excluding the amount to be paid to playing Nageswaram which amount is not known and not paid yet. This is in excess of nearly Rs. 200/- sanctioned by the Committee. The Queen's own set played the band on 22nd, 23rd December 1929 and 1st January 1930 and the Band Set of Sappers and Miners on the 26th, 28th December 1929 to 5th January 1930. The former has been paid at Rs. 60/- a day and the letter at Rs. 15/- a day. The Royal West Kent Band set played on the 3rd and 4th January 1930. This set has been paid at Rs. 100/- a day. This shows that two sets of Band were engaged simultaneously on one and the same day viz., 3rd, 4th January 1930 involving extra expenditure and one of the sets of Band could have been with consideration of economy avoided. The rate per day that this Royal West Kent regiment would charge was not ascertained before engaging them. The extravagant expenditure to the extent of Rs. 200/- paid to them was thus brought about.

(d) Gate Arches:- The construction of two gate arches one in front of Cubbon

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the Fair will not attr
visitors without amuse
This is an elementary
which requires no comm

X Refer to Mr. D. Sanjeevappa.

Cubbon Statue and another near Queen's Statue was entrusted to certain contractors. The first arch has costed Rs. 200/- and the 2nd Rs. 100/-. In paying the contractors, no measurement of work done has been taken and the payment based on that. The contract is lump sum and not based on any estimate. The formalities should have been observed and expenditure minimised. A sum of Rs. 75/- is incurred on account of hire of materials for the 1st arch in front of Cubbon Statue. The necessity for hiring the materials and paying heavily for the same is not understood.

(e) Distribution of hand bills and notices:- The following payments have been made for distribution of Park Fair notices throughout the Bangalore City, extensions and C. & M. Station (voucher No. 180 for Rs. 10/-).

181	...	for Rs. 4- 0- 0
202	...	for Rs. 3-12- 0
105	...	for Rs. 3- 0- 0

From the charges incurred, it is observed that different daily rates 0-12-0 and Rs.1-4-0 have been paid to different people. If the man to whom 0.12.0 a day has been paid was engaged in other days also, there would have been savings of Rs. 4/- in this

No remarks to

this small item of expenditure amounting to Rs. 30/-. Further if a whole time servant had been engaged for the full period of 24 days for this purpose at a monthly salary of Rs. 12/- as was paid to other temporary office peons, the item could have costed about Rs. 10/- and the balance saved. This shows that no economy was observed in expenditure.

(f) Cloth for stalls:- A sum of Rs. 691/- is incurred on account of purchase of cloth for decoration of stalls. As many as 45 pieces each piece containing from 24 to 58 yards have been purchased from an agent by name Fakruddin and not a dealer in cloth. The necessity for such a large quantity of cloth and whether all this quantity has been returned back have to be made clear. The purchase has been made without ascertaining the lowest rate and as such extra charges were possible. The cloth used for this purpose in December 1936 exhibition could have been utilised and heavy expenditure avoided. Out of the quantity purchased only 628 yards are stated to have been received back and available in Park Fair Office. This is not even 20% of the quantity purchased and paid for.

Found necessary hence cloth was purcha

X Refer to Mr. Munisamap

(g) Washington Lights:- Besides heavy expenditure on account of Electric lights as noted below:-

Installation of Electric lights.	Rs.	2,287
Power charges as per bill of Electrical Department.	"	2,350
T o t a l.		4,637

Washington lights appear to have been very extravagantly used as can be seen from the bills received, from the parties who are supposed to have supplied lights. The total liability on this account is Rs. 220-8-0 as per bills of the following.

Mr. Ramalal Tivari's Bill dated 17th January 1920.	Rs. 100- 0- 0
Light & Coy's Bill dated 20th January 1920.	18-12 - 0
Syed Sultan Mohiyuddin.	91-12 - 0
T o t a l.	220- 8- 0

The necessity for the above cannot be ascertained from records. There are no requisitions in writing to these people for supply of lights. It is also impossible to make out whether the lights were supplied to private stalls, or to the Park Fair purpose.

XIV. IRREGULAR PAYMENTS.

(a) Advances made instead of final settlements:- In many cases of supply and services rendered advances are made even to the well established firms and contractors instead of final payments after scrutiny of the whole claim. The

Paid only for light
used for Park Fair only.
precautionary measure thes
were used in Ladies' Secti
Scouts' Section, Arts and
Section where costly mater
stored particularly on the
day when there were no el
lights and on subsequent
contingency purposes when
lights failed. These bi
settled for Rs. 110/- and
Rs. 220-8-0 as the Auditor

The following are some of the heavy advances paid of the above nature above stated:-

1. States Engineering Company.	...	Rs. 1,000/-
2. Contractors for stalls and enclosures.		" 2,467/-
3. Modern Hindu Hotel.	...	500/-
4. A. B. Subba Rao for Art Section expenses.		100/-
5. Jewellers for medals and cups.	...	2,188/-
6. B. Srinivasa Iyengar, Printer.	...	50/-
7. Advances for purchase of cloth.	...	800/-

Advances were found necessary in view of big contracts and quick execution of work and they were finally adjusted.

(b) Payments not covered by Committee's Sanction:- In several cases of fixing rents to certain stalls and incurring expenditure previous sanction of the Committee has not been obtained as already stated in the report. The following are some of the important instances not covered by proper authority.

Payments were made as the rates were found favourable and these were approved by the Committee and the Board.

STALL RENT:

English Restaurant.	...	Rs. 450/-
Advances as noted in para (a) above.	...	7,000/-
Payment of Band charges to Royal West Kent Regt.		260/-
Amount fixed and paid to Dombars, Kolatam and Snake charmers.	...	100/-

A sum of Rs. 60-12-0 is incurred on account of purchase of 92 Cycle Passes from

from the Cycle Stand Contractor. The purchase of these was not in order. The conditions of sale of contractor of Cycle Stand should have included a clause to this effect as in the case of gate contractor. This purchase is not covered by the sanction of the Committee.

C. Batta to Establishment:- The grant of Batta to the District Board officials were opposed to rules as already stated. Further as these people, or most of them have been supplied with lunch and meals at the cost of the Park Fair. This additional allowances should not have been paid.

The batta of Re.1 had to be paid to District Board officials as they had to remain all alone 24 hours without going t their houses for meals a lunch.

D. Payments for supplies:- Many of the suppliers of stationery and other articles such as Silver Medals, cups etc., have been paid without obtaining the certificate of correctness of the receipt of articles by the party who actually received them. This was necessary to know that the money's worth was really got on the one hand, and to make the party who received it responsible to account for the same on the other. Loss has resulted in not having done so. This being an irregularity it should not have been allowed at all.

No remarks to off

there was no time to obs

the necessary formaliti

Vide V. No. 158 of 17th January 1930 for Ticket Books.
159 ... for Copies of Prospectus 750.
212 22nd January 1930 for stationery etc.

XV. (A) LOSSES SUSTAINED BY THE PARK FAIR.

(i) For various reasons already stated, the Park Fair Finances have suffered and sustained losses to the extent of R. 7,018/- and even more. The following can be set down as instances where economy and forethought ought to have been observed by the authorities, by which the losses would have been minimised to a greater extent.

(a) Purchase of gold medals.	... ...	R. 300
(b) Gambling monopoly.	... ...	1900
(c) Canvassing Agency (minimum of estimate).	...	350
(d) Rent fixed for beedy shops.	... ...	120
(e) Advertisement monopoly (as in ~~xx~~ supra) P. F. Guide.		70/-
(f) American Show I. S. Rao, Ground rent and Lighting Charges.		120
(g) Gate collection of the extended period.	...	2,316
(h) Cycle Stand Collection.	... ...	175/- plus 65/-
(i) Acceptance of higher rate of the Thatti contractors for Compound and stalls., constructions.	...	1,078
(j) Fire Works purchase.	... ...	84
(k) Realisation by sale of Guide Copies.	...	100

(l) Collection of extra lights to stalls.	Rs.	100
(m) Gold and silver medals yet to be accounted.		210
T o t a l.		7,018

(a) Order was placed for 80 gold medals of 1¼ Sovereigns weight on 20th Decerber 1929. The rate at which this should be supplied was not mentioned. The intention of getting back the medal dye to the office and pay for it could be seen fror the correspondence. (Vide letter No. 208 of 11th January 1930 to the Jewellers) In the absence of definite rate previously fixed and the dye to be paid for, it is evident that the jeweller has to be paid for the cost of weight of gold and the making charges. On a proper basis, the calculation made will be as follows:-

No remarks. T
rate per medal was R.
and the bills were se
accordingly.

Value of Gold for 1¼ Sovereign. @ Rs.18-8-0 each (face value)	Rs.	20- 4-0
Making charges for each including wastage, the cost of preparing the Dye being borne by the Park Fair.		4-12-0
T ot a l.		25- 0-0

For 80 medals the amount rightly payable comes to ₹. 2,000/-, while the jeweller has given a bill for ₹. 2,320/- for 80 medals at ₹. 29/- each. This is in excess of ₹. 320/- than is due to the party. The bill of the jeweller is to be reduced to this amount at any cost and the loss avoided. Since the jeweller has already been paid an advance of ₹. 1,750/-, the difference payable to him is only ₹. 250/-. This is exclusive of the difference in weight in the metals.

(b) For reasons already stated in the report the refund of ₹. 1,600/- to the gamblers was not in order as the condition under which the auction was made did not admit of such refund. Further the stall rent of ₹. 200/- which the other people were prepared to pay was not recovered from the present man (vide application dated 22nd November 1929 from Mohammed Jaffer and letter No. dated 26th November 1929 from Hussain Khan and 28th November 1929 from Abdul Kareem? Hence the total loss on this account is ₹. 1,800/-.

The Committee did best under the circumstan existing then. Mr. B. P Sanjeevappa says, he has already passed his remark on this subject.

(c) The Canvassing Agency has been settled without any agreement in writing and the oral understanding with Messrs: Yejman & Sons appears to be to pay to them 25% Commission on the total stall rent collected. Since there were applications to work at lesser rate, the lowest being 18% the difference of 7% on ₹. 4,960/- being the

The Committee has to pay 22½% Commission on business done by them, an accounts settled accordin

the stall rent viz., Rs. 250/- will be a loss to the concern.

(d) There were favourable offers for the monopoly of keeping the beedy shops in the Fair grounds. Four stalls were given to the following at Rs. 40/- each stall.

Pattabhiramiah,

Mohammed Shahabuddin,

Mohammed Khan,

Shop Hajee Madhar Saheb.

No bidders at the beginn and the Committee did its best under the present circumstance

The total rent recovered is Rs. 160/-. There was an application from G. A. Padmarajiah offering Rs. 200/- for two shops. This application was more favourable. As a result of not accepting this, loss to the extent of Rs. 100/- was possible (200-80 got for two stalls) It would have been better if this monopoly had been sold in public auction and given to the highest bidder.

(E) The sole monopoly of advertisement in the Park Fair was asked by Messrs: William & Coy., in their letter dated 11th November 1929 for a sum of Rs. 50/- and by I. S. Rao for Rs. 70/-. It is not understood to whom this monopoly

The monopoly was give bonafide persons and not to others.

monopoly was given and for what consideration. No papers were made available on this point and the books do not show any realisation on this account.

(f) Mr. L. S. Rao to whom the subvention was sanctioned for dances was permitted as per resolution of the Committee to construct the stall at his own cost paying a ground rent of Rs. 100/-. This rent has not been collected at all and the party was allowed to remove his stall. The dues from him on account of ground rent and extra 20 electric lights in all Rs. 120/- appears to be irrecoverable and the loss was rendered possible for not taking proper action in the recovery.

It was found nec
not to recover the rent
him as he could not pro
Burma dances as previou
agreed. He had to inc
expenditure in putting
his own penlal meeting
advertisement charges e
as resolved previously
by the Committee in the
meeting held on 28th Fe
1920.

(g) The fixing of the gate collection for the extended period is another item where loss has accured. A sum of Rs. 1,750/- was fixed for the extended period of 4 days,. The date for fixing this arbitrary amount and the reason for allowing the original contractor to continue are not known. This should have been fixed in proportion to the original contract amount and the proportion of the number of days extended. According to this calculation the amount comes to one third of the original amount of Rs. 12,000/- or Rs. 4,066/-, the extended period being one third of the original period. If the original contractor would not agree to this amount the collection should have been either sold in public auction or managed officially as was done in 1920

Steps are being taken to recover the balance Rs. 1,750/-.

1926 in view of the fact that a sum of Rs. 3,720/- was collected in 1926. The non-observance of this procedure has rendered loss possible and the same is estimated to be (Rs. 4,066-1750) or Rs. 2,316/-. If the Committee had taken interest in this item instead of fixing a low sum of Rs. 1,750/- the loss would have been avoided.

(h) Similarly in the case of the amount for Cycle Stand collection. The original contractor was asked to collect during the extended period for a sum of Rs. 25/-. The same procedure as suggested above in the case of gate fee collection ought to have been adopted in this case also, and a calculation on the same date would be one third of Rs. 600/- is Rs. 200/- and the loss is therefore Rs. 175/- (200-75). Further these two contractors ought to have provided with the stalls for the sale of tickets at their own cost, but on the other hand the Park Fair Committee have provided them at their cost which has resulted in a loss of Rs. 65/- to the concern. This amount which is rightly recoverable has been lost sight of.

(i) As already stated in para III (3) (i) of the report, the acceptance of higher rate of Thatta compound and cocoanut leaves roofing to stalls at 9½ pies and 9 pies respectively per S. Ft., against the lowest rate of 2 and 5 pies respectively has resulted in a net loss of Rs. 1,078/- calculated at the difference in rate for the

Since the Cycle Co
tor suffered losses dur
the first part, he was
Cycle contract for Rs.2
during extended period

Rates were fixed
ably with reliable con
to do the work quickly

the quantity of work done by the contractors on these two items are noted below.

Mat Thatti compound.	5780 S. Ft., @ ¼ pie.	...	Rs. 150/-
Roofing with cocoanut leaves.	44537 S. Ft., 4 pies.	...	928/-
	T o t a l.	...	1,078/-

(j) As already stated, the purchase of Fire Works has resulted in loss to the concern. Though there was an offer to supply the required quantity at 10% less than others' rates opportunity was not taken. The total cost of fire works purchased has come to more than Rs. 700/- taking into account the amount already paid and the amount yet to be paid. If 10% deduction had been made there would have been a Savings of Rs. 84/-.

Found necessary.

(k) The Scrutiny of accounts of the Gold Medals and the Silver medals has revealed that there must be 7 gold medals on hand and also 3 Silver Medals. Actually these medals are not in the office and it is stated that these must be with the Joint Secretary, Mr. B. H. Sanjeevappa. But the letter says he does not know anything about them. This is due to not making one responsible for the medals and the defect of keeping account of purchases made, those issued and the balance. If the medals are not traced there will be loss to the extent of Rs. 210/-, the cost of seven medals alone at Rs. 30/- each amounting to Rs. 203/-.

X Refer to the Chairm
and Secretary, Mr. B. H
Sanjeevappa.

(1) Though the "Park Fair Guide" was to be run as an official organ as per resolution of the Committee of 9th December 1929, the canvassing for advertisement in the guide was entrusted to the Canvassing Agents of stalls at 25% commission on account of advertisement thus giving benefit of commission to the Agents. There is no written order to the canvassing agents to do so but the arrangement is said to be oral. This is evidently unauthorised and opposed to the Committee's resolution. The realisation on account of publication of advertisement in the Guide received from the people is reported to be still with the stall canvassing agents Messrs: Yejman & Sons. This amount has not yet been recovered from the agents. From the accounts of advertisements made available, a sum of Rs. 1,324-4-0 is stated to have been realised out of which a sum of Rs. 310/- is set apart on account of commission payable to the agents leaves a balance of Rs. 1,014-7-0. Out of this sum of Rs. 169-4-0 is brought on to Cash Book and the balance is yet to be recovered. The account rendered does not seem to be accurate. From the Cash Book it is seen that a sum of Rs. 8/- is recovered from Mr. B. Puttu Rao, an agent on account of advertisement charges received from Mr. C. J. Ratnam Chetty while the statement of advertisement receipts given to the auditor shows only Re. 1/- as having been received for the above advertisement. It is also observed that different rates of advertisements were operative in different cases. It is not possible to find out what amount was recovered by the Canvassing Agents and whether the amount shown in the list is the correct

The Bill of
Park Fair Guide h
been finally sett

correct amount recoverable as the rates of advertisement fixed by the Secretary has not been uniformally adopted.

There are bills to the extent of Rs. 1,100/- to be paid to the printers these have not been paid too. The exact amount collected from the sale of copies to the public is not known. It is said that about 1,200 copies were received in the office and the temporary clerk was made responsible for keeping account of these and to be in charge of the saler realisation. So far no amount on account of sale of copies is taken to Cash Book. There is no account of copies received, copies sold and balance available. The Temporary Clerk did not produce the account and the fact was reported to the President in person and this had no effect. The available papers on this account in the office were not produced for audit. Many copies have been sold to the public as every one is aware of and the realisation must have been evidently misused by person or persons to whom this was entrusted as no amount is brought on to Cash Books, till to-date though it is two months since the Fair closed. It is apparent that the person entrusted with the work of keeping accounts of this, may be trying to make up the account. Out of 1200 copies, it is estimates that at least 700 copies might have been sold, the balance either being distributed free or remaining unsold. It is learnt that copies were sold at 0-4-0 each for some days and then at 0-3-0 and 0-2-0 subsequently.

At an average rate of 0-3-0 for each copy sold, a sum of nearly Rs. 120/- must have been realised and misused. Prompt action is necessary in regard to the settlement of the account on the part of the President and the Secretaries. This is a clear case of mishandling without regard to the financial interests of the concern.

(m) The collection of extra light charges recovered from the stall holders to whom extra lights were provided could not be checked for want of satisfactory information and records which were not made available inspite of repeated requests to the President in person. As per understanding only one Electric light for each stall was given free and if any extra lights was required by the parties, they had to pay at Re. 1/- for such extra light. The collection of this and accounting thereof appear to have been entrusted to the Temporary Clerk. It is seen that this clerk has collected a sum of Rs. 85/- on the 2nd and 3rd January 1960 from 17 people and this amount is brought on to Cash Book on the 9th after a delay of one week and no receipt was granted to the parties. No information as regards the total No. of extra lights installed and the amount recoverable was made available. This information was however got from outside sources and according to this, the No. of extra lights put up from stall holders and the amount recoverable was nearly Rs. 195/- excluding

The discrepancies in
to collection of charges
the extra lights should b
explained by the clerk co

excluding the extra lights provided for Theatres other side shows and Government Stalls. In some cases the amount shown as having been recovered by the clerk and the amount stated to have been actually paid by the parties concerned differed thereby showing that the exact amount recovered on this account was not brought on the accounts. Want of keeping correct and lucid accounts of this receipt had rendered not only loss possible on the one hand but even fraud seems to have been perpetrated by the party, to whom this was entrusted. This is evident as can be seen from the receipt of 3rd January 1920 issued by the - Temporary Clerk for Re. 1/- recovered by him from Messrs: Ratan Misri Depot., Bangalore. This amount is not brought on the Cash Book but defalcated by the clerk. For want of correct information the extent of fraud and the total amount defalcated could not be ascertained. Prompt action is therefore necessary on the part of the authorities concerned to trace this.

XV. (B) - Account of materials purchased.

No account of materials purchased those used and the balance on hand is kept. This was necessary in view of the large sums spent on purchases such as stationery, cloth etc., for decoration, building materials and the like.

A stock book is kept which shows only the receipt of articles and postings in it pertain to only articles of the bills so far paid. This book is not exhaustive and does not show all the articles got whether they are paid for or not. It does not show the issues as the articles are made use of and the balance available. Want of keeping correct account of those viz., accounting of all receipts and issues on proper authority and arriving at the proper balance has rendered less possible. A statement of articles purchased and those stated to have been used and the balance available was however got prepared (vide annexure H) and this reveals heavy loss for want of proper care. Out of 45 pieces of decoration cloth purchased the quantity stated to be remaining is only 628 C. yards or about 10 pieces. Against 50 buckets purchased these stated to be available are only 10. The quantity of cloth purchased from Mr. C. N. Krishnamoorthy for Rs. 100/- is not known but only 211 yds., is stated to be available. In the case of other non-perishable articles some of these are said to be used up. Out of the quantity of stationery articles, some are said to be consumed and some are stated to be with the Joint Secretary. Thus there was no uniformity in maintaining the correct account, and no care was taken to keep correct account of receipts and issues and balance. No action is taken as to the diposal of the balance stated to be available.

Stock book was ma

tained from the begin

XVII. Financial position of the Park Fair as stood on the 1st March 1930.

(i) The income of the Park Fair so far realised and brought to the books of the Fair is Rs. 25,273/- and the expenditure taking into accounts, the accounts rendered by several members of the Committee for advances taken by them (exclusive of the advances for which no account is rendered) has amounted to Rs. 20,624/- thus leaving a balance of Rs. 4,649/-. There are some more amounts yet to be recovered and certain claims still to be discharged which comes to Rs. 3,550/- and Rs. 11,219/- as shown in Appendix D. Taking these into consideration the position will be as follows:-

Receipts already collected including amount of Rs. 2,000/-		Rs. 25,273
Yet to be collected.		3,550
	Total Receipts.	28,823
Expenditure incurred already	Rs.	20,137
Claims pending on that date.		11,312
	Total payments.	31,449
	Deficit.	2,626

(ii) If the recovery of the amount due is made and the liabilities are discharged

The affairs of the Park Fair have been settled finally.

discharged, the net result of the working of the Park Fair will be a deficit of Rs. 9,696/- as shown above but the President of the Park Fair Committee assures that against Rs. 11,212/- being the payments yet to be made reductions are possible and only a sum of Rs. 7,048/- is actually payable. The reduction he proposes out of the claims of Rs. 11,212/- is as follows:-

Parties.	As rendered by the parties.	Payment proposed.	Savings.
	Rs.	Rs.	Rs
Bill for consumption of Electric current as per Bill of the Electric Department.	2,350	650	1,700
G. R. S. Club - subvention for shows.	360	-	360
Washington lights.	112	80	32
Fireworks for extended period.	460	350	110
Water Supply Department.	245	120	125
Superintendent to Government Gardens.	234	150	84
Amount spent by Industries and Commerce Department.	500	-	500

Advertisement charges of Bangalore Times.	90	45	45
Vichara Darpana Press for photoes.	90	60	30
Syed Ali for work done.	93	-	93
do supply of bamboos.	412	200	212
Government Medical Stores.	51	-	51
Surya Film Coy.,	750	-	750
Sultan Mohiyuddin, Washington lights.	92	50	42
Modern Lodge Lunch charges.	601	200	400
Expenditure incurred by the Forest Department.	500	--	500
Thatti Contractors. (approximate) .	1,500	1,200	300

		Total Savings proposed.	4,264
			=====

(iii) If the reduction as proposed by the President is acceptable by the several Government Departments and the private parties and if the claims are discharged accordingly, the financial position of the Park Fair would then be on the plus side to the extent of Rs. 1,638/- as noted below:-

Total income including collections yet to be made.	Rs.	28,823
Expenditure incurred and yet to be incurred.	"	27,195
B a l a n c e.		1,628

(iv) The accounts of the Park Fair will have to be audited again finally when all the remaining claims are settled to see whether the proposed reductions have been given effect to and the net result of the undertaking would be really a savings instead of a Deficit as is the case now.

XVIII. Accounts rendered by the Economic Superintendent.

(i) Out of Rs. 2,000/- advanced to him, a sum of Rs. 1,000/- was meant for expenses in connection with the arrangements of Village Panchayet Courts in the "Fair" and Rs. 1,000/- for printing pamphlets, leaflets etc., for intensive propaganda work on Rural Reconstruction for which Rs. 1,500/- has been sanctioned. Against these specific items, it was noticed that to the extent of Rs. 1,002/- has been incurred so far for purchase of paper and printing certain leaflets and pamphlets relating to Rural Reconstructions. The Printers bill has come to -

to R. 942-8-0 against which only R. 500/- has been paid and the balance of R. 442-8-0 has yet to be paid. The Economic Superintendent says that this amount will be paid if the Park Fair Committee pays the balance amount sanctioned for this purpose viz., R. 500/-. The total amount spent is found to be within the sum sanctioned for this by the Fair Committee. An account of the total number of pamphlets got printed and those distributed and the balance available has been asked to be kept for future guidance. This is necessary in view of the large sum spent on it.

(ii) A sum of R. 979/- has been spent towards Taluk Exhibits and other demonstrations in the Village Panchayet Pavillion, such as soap making, button manufacturing cinema shows and other items of miscellaneous character. Out of the expenditure incurred the following are worth mentioning.

(iii) Cinema - R. 395/-. This amount is spent on account of rent on cinema machine got from a private person from Mysore at R. 25/- per day for 10 days and to and fro charges viz., R. 75/-. This expenditure is of a special nature and as such required the special sanction of Government. No such sanction seems to have been obtained and hence the expenditure is classed as one of irregular nature. The Economic Superintendent on enquiry said that he had the formal approval of the President and few members of the Park Fair Committee.

The expenditure has
incurred by the District
Superintendent as per reso
of the Committee in their
held on 28th November 1959
16th December 1959, and it
order. The accounts have
finally settled.

(iv) Button Manufacture Demonstration :- R. 107/-. This amount includes the cost of a Treadle Lathe got from Messrs: T. A. Thomson & Coy., Ltd., Calcutta at a cost of R. 89/- for use in the Development, District Board and a sum of R. 14/- is incurred on account of Railway freight from Calcutta to Channapatna. The legitimacy of the above charge to "Park Fair" is questionable. The purchase also is unauthorised as neither the specific sanction of the Park Fair Committee nor that of the higher Departmental officer has been obtained by the Economic Superintendent prior to ordering for the same. This is one of the instances of want of economy in the management of "Park Fair".

(v) Miscellaneous Items:- R. 127-12-0. This amount includes a sum of R.48/- for purchase of 4 reams of paper for packing purposes. The Economic Superintendent on enquiry, as to the necessity of such large quantity for packing purposes and the reasons for adopting such a costly course for packing exhibits, stated that the paper was required to be used was wrappers for sending the pamphlets to stations outside and also for packing delicate exhibits such as sandlewood carvings etc.

(vi) Meal and Lunch Charges R. 170/-:- This is incurred on account of payment of batta and meal and lunch charges paid to officials and peons in charge of

of Panchayet Court stalls. The batta of Rs. 1-0-0 a day for officials of superior service and Rs. 0-12-0 for men of inferior service has been paid and this is not supported by the Committee's approval but with the President's consent. It is found that the peons belonging to the District Board Office who were deputed to work in the "Fair" have been paid at Rs. 0-8-0 a day while the Economic Superintendent has paid to similar men at Rs. 0-12-0. This requires sanction of Government as per para 49 (1) of Mysore Service Regulations.

The batta of Re. 1/- had be paid to District Board Offic as they had to remain all alon the 24 hours without going to their houses for meals and lunc

XIX - Accounts rendered by the Scout Organising Commissioner.

A sum of Rs. 151/- was advanced to him for expenditure in connection with Scout Sports. The expenditure in some cases appears to be extravagant, especially the lunch and the printing charges being Rs. 30/- and Rs. 46/- respectively. Some of the articles of non-perishable nature have been purchased out of the amount and no attempt has been made by Fair authorities in getting these back to the Park Fair. A sum of Rs. 12/- is incurred for cooly for cleaning the grounds etc., and it is not clear why this work was not done through the agency of the District Board employees as it is observed higher rates of 0-10-0 and 5½ annas a day have been paid to male and female coolies respectively while the ruling rates for ordinary male and female labourers are 0-8-0 and 0-5-0 respectively. There is also a claim

Found necessary by the S Organizing Commissioner and th amount paid.

claim of Rs. 1-4-0 on account of hire on pick-axes and spades etc., which is not usually paid to the Contractor.

XX. Accounts rendered by the Amildar, Bangalore Taluk, Bangalore City.

A sum of Rs. 42-5-0 was advanced to him in connection with the Cattle Show. The items worthy of special mention is the hire of Rs. 8-0-0 paid to a local Merchant on 300 iron pegs, which is apparently very high considering the cost of pegs themselves which is estimated to be about Rs. 15/-. Accounts since received.

XXI. Accounts of Art Section.

The accounts rendered by Mr. A. N. Subba Rao, Proprietor of Kalamandiram to whom the sole management of Arts Section was entrusted were gone through.

No. of one Anna ticket books got printed.	...	140/-
No. on hand.	...	89/-
No. used.	...	51

(i) The printed ticket books were supposed to contain 100 pages. But some of them contained more and some less. Taking actual number of tickets of

This was at first intended free admission. When the crowd became uncontrolable, it was found necessary to charge a small fee both for this as well as Ladies Section. So, it was not possible to aljust the expenditure according to receipts. Tickets were got printed with the hope that all will be sold. Attempts are being made to recover the balance from Mr. A. N. Subba Rao.

of each book, the total number of tickets sold come to R. 5148 or R. 321-12-0 while only R. 310-7-0 is shown as recovered, the difference is stated to be the aggregate shortage found on different days at the time of counting the collected cash.

Receipt of Art Section.

(a) Sale of Gate Tickets.	...	R. 321-12-0
(b) Commission on sale of Exhibits at 10%.	...	10- 9-0
T o t a l.		332- 5-0

(ii) The total expenditure as per details furnished by the Proprietor, Kalamandiram is R. 404/-. Out of this expenditure a sum of R. 300/- is stated to be on account of tiffin and meals charges during the period of Park Fair and the balance amount is on account of printing, cost of Boards and other miscellaneous items.

(iii) From the above it can be made out that the Art Section resulted in a loss of R. 70/-. Further more number of tickets books were printed than was needed for the occasion and as many as 80 books out of 100 purchased remained unused costing at 0-8-0 each R. 45/-. Taking this amount also into consideration, the total amount of loss from the Art Section can be stated to be

to be R. 116/-.

(iv) The General management of the Art Section was given to Mr. A. N. Subba Rao, Proprietor of Kalamandiram. It is not known why the management was not undertaken through the agency of the District Board and why it was entrusted to a stranger.

(v) A sum of R. 325/- has been advanced to him from the Park Fair for expenses as noted below.:-

18th December 1920.	...	R. 5- 0- 0
22nd do	...	20- 0- 0
26th do	...	50- 0- 0
2nd January 1920.	...	100- 0- 0
18th do	...	200- 0- 0
T o t a l.	...	375- 0- 0

(vi) The total amount to which he has to account to the Park Fair is (382-5-0 - 375-0-0) R. 707-5-0 against which he has rendered account to the extent of R. 404-0-0 being the amount stated to have been spent by him and the balance of R. 303-5-0 has not yet been recovered from him. There appears to

to have been no control over the items of expenditure he has incurred such as tiffin and meal charges. In the voucher produced only the daily expenditure for meals and tiffin purchased from Upadi Hotel and Public Office tiffin rooms is given. The details such as the number of meals got each day and the rate per meal, the number of plates of tiffin got and the rate for each are not furnished. The proprietors of the Clubs have been paid the total amount due to them without taking a consolidated bill showing the details from them and checking the same with reference to requisitions sent to them day by day for supplies. The Proprietor of Kalamandiram should not have been permitted to pay such heavy sums and the Park Fair authorities should have exercised control over this expenditure and thus avoided extravagance. This was not done and no action is yet taken to recover the balance amount due from him still. It is stated that the proprietor, Kalamandiram has kept the amount in question in the Bank in his personal account. He should have been asked to remit every day's collection to the Park Fair Office (Amount remitted to Devanga Bank by Mr. A. N. Subba Rao as can be seen from the Bank Chellan is Rs. 242-6-0).

XXII. Ladies Section.

Total No. of tickets books purchased as per Messrs: M. M. Yejman Sons" bill. ... 212 each containing 100 tickets.

No. remaining unused (6 pies ticket books. 81

No. used. 121

Purchased from Physical Culture Press.

Sofa tickets.	5	books.
C h a i r.	20	"
Bench.	50	"
Floor.	50	"
T o t a l.	125	

No remarks to offer.

remaining unused out of the books purchased from Physical Press.

Bench.	40	books.
Floor.	45	"
T o t a l...	85	"

(i) Out of 6 pies ticket books 81 books have been returned unused in tact, and the remaining 121 books must have been used. But the used up counterfoils returned to office show only 121 full ticket books and 67 tickets in the 122nd book as having been used up. Thus the total number of ticket used

used comes to 12,107 of R. 380-2-6 worth of tickets sold.

(ii) In concert, 10 bench tickets of R. 0-4-0 and 5 tickets books of R. 0-8-0 or R. 250/- and R. 62½ worth of tickets respectively must have been sold and amount of R. 312/- realised, leaving alone the chair and sofa tickets sold as no information is available as to the actual number of tickets sold. Thus the total amount realised comes to R. 692/-....

XXIII - Accounts rendered by Joint Secretary Mr. B. H. Sanjeevappa.

(i) A sum of R. 180/- in all has been shown in the Cash book as advanced to him for petty expenses as follows:-

1st October 1929	R. 50/-	Account rendered for R. 91-7-9 on
10th December 1929.	" 50/-	20th January 1930.
9th January 1930.	R. 55/-	Account rendered for R. 62-100 on
28th do	" 25/-	7th February 1930 and the balance to
	---	office.
T o t a l.	180	
	===	

(ii) Out of R. 91-7-9 for which account rendered on 20th January 1930 a sum of R. 22/- is on account of stationery such as ink bottles, scissors, pen knife, letter papers pencil erasers, paperweights, table cloth, wire trays etc. The necessity for the purchase of these not sanctioned by the Committee is not understood. The office of Park Fair being a temporary one, such purchases of unuaual

unusual nature should not have been made. A sum of ₹. 12-2-0 is spent on advertisement, ₹. 7-1-0 on postage stamps, ₹. 20-11-0 on account of Jutka hire and ₹. 10-11-0 for telegram charges. No account of stamps purchased and used is kept.

(iii) A sum of ₹. 68-1-0 is paid on account of petrol purchased as already stated. It is seen from the pending bills in the office that Messrs: T. K. Naidu & Coy., have sent in two bills No. 599 of the 14th January 1930 for ₹. 40-12-0 and bill No. 599 for ₹. 9/-. both for supply of petrol to Mr. B. H. Sanjeevappa. It is not understood why other sets of bills differing from this amount were got from the firm by Mr. B. H. Sanjeevappa, and why he paid it himself from imprest without ascertaining whether the pending bills of the firm in the office were paid or not. The payment of such large bills for supplying out of imprest was not in order. The necessity for the purchase should have been explained and expenditure incurred after Committee's sanction.

Refer to Mr. B. H. S

XXIV - Other Accounts.

The detailed accounts for the money paid for expenditure to other members are yet due and the following are the parties from whom such accounts are due:

Details under other have been adjusted.

Mr. S. Varadaiengar, District Medical Officer.	Rs. 50/-
Director of Agriculture.	200/-
Assistant Superintendent of Police, Bangalore.	21/-
The President, District Board Park Fair, Committee.	50/-

XXV - Neglected Income.

The following items of income do not appear in the Cash book and the income appears to have been neglected as no action is taken to see that money due is collected.

(a) Athletic Sports:- From the agreement taken on stamp paper from Messrs: Keshave & Coy., it is seen that the monopoly of gate collection to the Arena was given to the Company on condition that out of the realisation 60% should be given to the Park Fair and 40% should be taken by the above Company. It is not understood how much was collected by the Contractors on the whole and why the Park Fair share is not recovered and taken to Cash book.

There is an office memo making the Reserve Sanitary Inspector, Mr. G. Gopal Rao, responsible for collection of entrance fee of "Sports Arena" and keep account of same. On enquiry it was learnt from the Reserve

The collections were small
hence were made over to the Party
Kesav & Coy., to cover their exper
as their total realisations were
inadequate to realise their expens

Reserve Sanitary Inspector that whatever was collected was given to the Contractors and that he possessed the receipts from the Contractors for having paid the amount. These were made available for scrutiny. From this it is gathered that a sum of Rs. 18-5-6 have been paid to the contractor.

(b) Ladies' Wrestling Contest.

This was one of the items of amusements for which the public were allowed on payment. No records were made available as regards the party to whom the collection was entrusted and the condition under which the same was given. No account of realisation was made available for scrutiny. The collection is not brought on the Cash Book of the Fair.

No ladies entered wrestling contest, but t were Dombar women who ar for contest among themse taken the collection whi almost negligible, for t

(c) Motor Gymkhana.

This was one of the items of amusement for which allowance was restricted for those who paid the gate fee. The amount collected on this account, the party responsible for collection of gate fee etc., were not made available for check. The cash book does not show any receipt on this account.

The arrangements i to this were entrusted t party who took the respo of arranging the Show fo selves and ~~xxxxxxxxxxxx~~ buting prizes in respect several items of the Sho

(d) Dramatic and other Performances.

In the case of Dramatic and other performances where the Park Fair reserved the

reserved the right of collection of gate fee no satisfactory arrangements seem to have been male for collection of the realisation thus rendering misuse of money so collected possible. Only a sum of Rs. 40-0-0 is so far taken to Cash Book being the amount collected for Dramatic Performances of C. R. S. Club and Gymmasium Display.

Sd/- S. Narasappa,

A u d i t o r.

In cases of these dramatic performances the object was to provide amusements for visitors and hence admission was free to all except for one or two Shows at the beginning. Further as there were no prospects of realizations by sales of tickets admission had to be given free.

=======

GENERAL REMARKS.

The Auditor has gone beyond his limits by sitting in judgment over the administrative aspect of the Working of the Committee confining and not/~~xxxxxxxx~~ himself to the account side which was his legitimate sphere of work. The remarks he

he has made, such as extravagant, suspicious orbi
avoidable etc., against the office bearers and oth
members of the Committee are uncalled for and such
remarks when passed by an ~~auditor~~ auditor of his
rank against responsible and very respectable
members of the Committee, who did honorary work
both day and night, are really very disparaging.

The Committee are much constrained to reco
that the so called report is not an Audit Report
looks more like findings of a judge criticising t
efficiency of the administrative side of the Park
Fair. It may not be out of place to record that
the Committee made all the attempts to make the F
a grand success. At the same time the Committe
regrets very much for the unprecedented haste wi
with which the Audit was started immediately aft

~~xxxxxxxx~~ after the office was removed from the Park Fair grounds without giving any opportunity for the Committee to check the accounts before hand.

Resolved that the thanks of the Committee be conveyed to the Chairman and three Secretaries for their indefatigable work both day and night for making the Park Fair a success. Proposed by Mr. B. Srinivasa Iyengar and seconded by [illegible] Venkatappa and carried unanimously.

"C o p y"

V. Venkatappa

P r e s i d e n t,
District Board.

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

D5956

Petition Dy 20-5-30 from A. Madappa Attibelle, brings to notice certain irregularities in the accounts etc of the DCBD Park Fair held in Decr 1929

The subject is separately under consideration & the Prest of the DCBD has been asked to place the matter before the DCBD & send up their resolution at once.

[illegible] 2-6-30

Will be placed in this connected file

[illegible]

[illegible] 10/6/30.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

[illegible]

[illegible]

[illegible]

Members of the District Board,

Bangalore District.

Dear Sir,

I regret very much to have to bring to your notice the domestic affairs of the Board as disclosed by the accompanying copy of the correspondence between me and the present President of the Board.

I feel sure that you will kindly realise the gravity of the situation and the necessity to set matters right at an early date in the fair name of Public Affairs.

I should feel thankful to have your valuable views as to steps necessary to further the ends which every member of the Board has in view as I hope and trust.

Yours faithfully,

Member of the

District Board.

July

P. 7

13-1-30

...y I request you to place all the pending Bills before ...ttee before payments were made. A few small bills ...one brought to the notice of the Secretaries long ago. I ...ear that many heavy advances have been made by the Pre... ... The terms of Messrs. Yajaman & Sons ought to be settled. ... or medals are to be given to the parties who are made to run ... and from for many a time. I do not know whether the gate fee collection contractor's amount was paid or not.

So I hope you will kindly call for a meeting of the P.F. Committee on or before the 16th instant so that we may settle all important matters. Please treat this as important & urgent.

Yours sincerely.
Sd. B.H.Sanjeevappa

=====0=====

No.400. 13-1-30.

Dear Sir,

Just now I learnt from clerk Mr. C.Subba Rao that a cheque for Rs.1600 is already given away to gambling Contractors. When I asked him to bring the cheque book he said it was with you. You know that when Mr. Munisamappa told that some body told him that gambling people are likely to be given with a cheque and asked you about it, you said you know nothing and the clerk said he was writing as per list of subvensions prepared by Nanjundarao and ordered by the President he was writing the cheque. Then I wanted the resolution. First Mr. Rangaswamy said he had not written it. But you said it was with Rangaswamy. The written up was not to be found. Mr. T. Rangaswamy also told me yesterday that he did not know anything about the payment of the said cheque to the gambling people. The sale conditions are clear to the effect that they cannot claim any loss. You also sent those people to my house and in office many a time to settle the matt... I told them that the matter would be settled in a meet... ...fice after the Fair is over. You ... the case I ...

knew under what circumstances you paid it. Anyhow I am not responsible for these things. All the members and some members also know that you told the said parties as stated above I cannot hold myself responsible to any one of these transactions nor for the consequences.

Yours sincerely,
Sd. H.V.Sanjeevappa.

To
B. Abdur Rahman, Esqr.B.A.
President.

No.401.

To

The President,

Park Fair Committee, Bangalore.

Dear Sir,

Since I saw the MSS of the resolution copy in which it is written to give back Rs.1,700/- to gambling contractors was seen by me in the office recently I have written my dissenting note on the same and also noted that it is not signed by any one of the members and that I was not present also in that meeting. This I am writing for your information.

Yours faithfully,

Sd. H.V.Sanjeevappa.

No.404.

Dear Mr. B. Abdur Rahman,

I am sorry that people are talking in a very rude manner in the office premises being disgusted on account of delay in making payments &c. to them. The other day you were not well in health to stop longer in the office and the next time you had to go away to Y.M.C.A.for.some function. If you can kindly make it convenient to come up to the office at least for two three days and hold the office pony.complaints matters and

settled and save the worries of the people and of ourselves. We also can discuss matters of importance and come to a conclusion. You were not able to attend the office more than twice after the Park Fair.

Yours sincerely,

Sd. P.M. Sanjeevappa.

Dear Mr. B.A.Rehman,

Since the Petrol Bills are pending from a long time please return the same so that I may make payment to the party as he is worrying me every day. I you send the slips and bills I shall pay them out of the imprest I have with me.

Yours faithfully,

Sd. P.M.Sanjeevappa.

No.344. 24th February, 50.

To

The President,

Bangalore District Board,

B A N G A L O R E.

Dear Sir,

(1) I am in receipt of your notice No.471/20-7 dated 22nd February,1950 requesting my presence in the meeting of the Bangalore District Board Park Fair Committee to be held on Friday the 23th instant at 3 P.M., in the office of the President, District Board, Bangalore. I wish to bring the following facts for your kind consideration in requesting you to postpone the above meeting.

(2) No agenda has been sent along with the notice and in the absence of that it is not possible for the members to prepare themselves to adequately represent the facts.

(3) Also a notice of 4 days is most insufficient and not in conformity with the standing rules of District Board.

(4) About 2 months previous to this I had proposed to

hold the same meeting and it is a wonder to me that the meeting has been called for at such a most inconvenient time with the short notice. Many of the members including myself have stood for election which is to take place on the 8th of next month, and hence as candidated are busily engaged cannot make themselves to attend the meeting.

(5) Under the above circumstances to postpone the meeting to a date later than 8th of next month, and intimate the proposed date with sufficient interval of notice together with agenda to the members. An early reply is solicited.

Yours sincerely,

Sd.B.V.Sanjeevappa.

No.354. 31st March, 30.

To

The President,

District Board,

BANGALORE DISTRICT.

S i r,

With reference to certain Resolutions passed at the Park Fair Committee Meeting held on 9-12-29, I wish to invite your kind attention to Resolution No.VIII, referring to the subject of Bulletin. As far as I can recollect, this subject was not finally settled at all, nor any resolution passed in this behalf, to run it departmentally, as the work had been given to the Srinivasa Press. You may remember there was heated debate in this respect. At the last meeting, I noticed that a Resolution to run the Bulletin departmentally is recorded as having been passed.

About the correspondence passed between you and myself from the begining up to now, in connection with the Park Fair, I request you to kindly place all the papers before the Committee within three days, and also place the papers before the Board Meeting which is to come off on the 30th instant. I

therefore request you to kindly call for a Committee Meeting within three days. If a Committee cannot meet, as suggested above and necessary papers not placed before it, I request you to place the papers before the Board Meeting on the 8th inst.

If you cannot see your way to place the required papers before the Committee Meeting to be called for as requested, or before the Board Meeting, I will be constrained to bring the whole matter to the notice of the Government.

I beg to remain,
Sir,
Yours truly,
Sd.B.S.Sanjeevappa,
Secretary,
Park Fair Committee.

No.866. 7th April, 30.

To

The President,

District Board,

BANGALORE.

Dear Sir,

During the last meeting of the District Board held on the 30th ~~March~~ March, 1929, you brought in the draft copy of the Address to be presented to the Dewan Saheb, for consideration of the Board.

With reference to the above, I wish to recall to your mind that a resolution was passed about three months ago at Ramnirghatta to the effect that a Committee be formed to take necessary steps in the matter of giving the Address and another Sub-Committee out of the said Committee be formed to draft the Address proposed to be given, and accordingly the Sub-Committee was formed. But during the last meeting, the following objections were raised by myself and some other members:-

1. That during the last three months you were not pleased to call for the Committee Meeting, appointed to arrange for the address.

2. That the Sub-committee had not prepared the Draft Address.

3. The details of the function had not been discussed by the said committee.

4. That the Address was presented at Kumirghatta instead of at Channapatna as originally decided.

5. That in the matter of issuing invitations, when some of us objected to the invitations being issued in the name of the District Board and the Municipal Council of Anekal, Mr.Srinivasa Iyengar said that you had given your consent to do so. All these are unconstitutional procedures adopted by you.

II. Your proposal to give Rs.200/- to the Female Dispensary at Anekal was also brought before the Districtboard Meeting on the 30th March, 30, in spite of your assurance that you would not repeat what happened in the case of an Address at Upparahally. ~~this by unconstitutional~~ This was also objected to as being unconstitutional. Finally, when all these objections were raised, you thought fit to drop the item altogether (viz., Item No. 5 in Para 1, and this item of Rs.200/-).

III. Regarding Weekly Fairs:- I understand that the bids in auction for these are very much lower than in the previous year, and that in spite of that you have accepted them, without bringing them before the Board and the Standing Committee. Applications with higher offers appear to have been received. If the lower bids are accepted, it would entail heavy loss to the District Board. Under such circumstances, tenders should have been called for. I now request you not to accept the lower bids, before placing the before the District Board or the Standing Committee. Last time also there was occasion for complaints, and I hope you will see your way not to give room for similar complaints.

Iv.

IV. Park Fair:- Among the Resolutions passed in the meetings of the Park Fair Committee, the names of the members that were present or absent were not shown except at two meetings. I took objection to this, and you said that Mr. Rangaswamy Iyengar had omitted the names. I suggested that the names be always written. Now I notice the names of some members have been introduced here and there. I have been requesting you to call a Meeting of the Park Fair Committee, but you have not done so till now. In the last meeting of the Dt. Board when I requested you to call for an urgent meeting, you said that you would not do so till the Audited Report was received from Govt. That, I may say, has nothing to do with the object of the proposed meeting. You seem to put off calling a meeting in order that the term of the present Board may expire. From what I have seen so far about your management of the District Board and Park Fair affairs, I think you have incurred expenses without the previous sanction of the Committee or the District Board and thus been doing things unconstitutionally.

V. According to the Standing Rules of the Government, every Member of the Board is responsible and liable to Government in case of mismanagement or loss. Being a responsible member of the Park Fair Committee, I feel that it is necessary to call for a meeting of the Committee, of the Park Fair, after circulating the entire correspondence that has passed between your good self and me.

In conclusion, if you are not disposed to take immediate action in the matter and call for a meeting of the Park Fair Committee, within a week from this date, I wish to inform you that I will circulate copies of correspondence between us among the members of the Committee, the District Board and the Government.

I trust you will kindly do the needful in the matter.

I remain, Dear Sir,
Yours truly,

Sd. B.H.Sanjeevappa.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record].

Dy 6121
LB 137-29-10

Petition no. 6121 Dy 20-5-30 from B. Syed Yousuff, Timber merchant, Bangalore city—praying that orders may be issued for the payment of the balance of B 2964-2-1 due to him by the Bangalore Wt Bd for having erected the pandals in cubbon park.

II member's orders on the petition — "Send to the Wt Bd for early disposal and report as to disposal."

2 dfts subd for appl.

[signature] 14/6/30

[signature] 17/6

No. L. 9122 Dy 20-6-30 to pdt, Wt Bd, Bangalore thro' we Bangalore.

Fds the petition for early disposal and report.

N. B. Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

WD 1880—GPB—1,50,000—2-5-21

This may be linked with the main file.

[signature] 1.30.

May the endorsement pertain to the party issue?

[signature] 21/6/30 This may be kindly appd for issue

App. F. G. 9]

GOVT. OF H. H. THE MAHARAJA
OF MYSORE.

GEN. & REV. SECRETARIAT.

One
cdfs

OFFICIAL MEMORANDUM.

No. 19122/L.B/37-29-11
one

The accompanying Petition Registered

No. 6121 dated 20-5-30

received at the General and Revenue

Secretariat from B. Syed Yousuff, Timber merchant, Bangalore

cit praying that early orders may be issued for the payment of the balance of the contract amount of Rs 2364-2-1 due to him by the Bangalore W.B.Ad for having erected the pandals in cubbon park.

Dy 20-6-30
Sdy Mr. D.K.S. Iyer

is forwarded, ~~together with its enclosures~~ with empts

to the Pdt. W.B.Ad, Bangalore for favour of early disposal and report as to ~~for~~ disposal

By Order,

17/6

For Gen. Secretary to Govt.

14/6/30

BANGALORE,

19

[P. T. O.

WD 2369--GPB—3,000—14-6-27

App. F. G. 9]

GOVT. OF H. H. THE MAHARAJA
OF MYSORE.

GEN. & REV. SECRETARIAT.

OFFICIAL MEMORANDUM.

No. 19122/L.B.137-29-11

The accompanying Petition Registered

No. 6121 dated 20-5-30

received at the General and Revenue

Secretariat from B. Syed Yousuf, Timber merchant, Bangalore

is praying that early orders may be issued for the payment of the balance of the contract amount of Rs 2964-2-1 due to him by the Bangalore W.V.Ad for having erected the pandals in cubbon park.

is forwarded, ~~together with its enclosures~~ with empts

to the Pdt. W.V.Ad, Bangalore for favour of early disposal and report as to ~~for~~ disposal

By Order,

For Gen. Secretary to Govt.

BANGALORE, 14/6/30

19

[P. T. O.

WD 2369--GPB—3,000—14-6-27

G. R. S. III—3]

61

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

R. L. 51 Dy 2-7-30 Issues enclosement to Mr. B. Syed Yusuff, Timber merchant stating that his petition has been forwarded to the Pdt, Atad, Anyalne for early disposal.

B
9/7/30

N. B.—Should routine notes be written on small slips the notes must b cipoed, or slips pasted on this form.

.....

.....ಗ್ರಾಮದಲ್ಲಿರುವ

.....ಗೆ

ಇಂಡಾರ್ಸ್ಡ್ ಹುಕುಂ.

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ವಿಷಯದಲ್ಲಿ ನೀವು ಗುಜರಾಯಿಸಿಕೊಂಡ .....

ಮೊಕ್ಕಮಿನ ಅರ್ಜಿಯನ್ನು..... .....ಬಗ್ಗೆ

.....

.....ರವರ ಖಳಿಗೆ ಕಳುಹಿಸಿದೆ

ಬೆಂಗಳೂರು.

By Order,

Secretary.

No. L 51
LB-137-29-13

ENDORSEMENT.

B. Syed Yusuff,
Timber merchant, Bangalore City

Reference:—His/~~Her letter~~/petition dated 20-5-30

Subject:— praying that orders may be issued for the payment of the balance of the contract amount of Rs 2964-2-1 due to him by the Bangalore Wt Bd for erecting pandals in Cubbon Park

Reference is invited to item No. 2 below.

Signature. [signature] 25.6.30

Designation. For Gen. Secy to Govt.
[signature] 11/6/30

---

*1. The request cannot be granted.....

2. The ~~letter~~/petition has been referred to the Pdt, Wt Bd, Bangalore for early disposal. ~~and Report~~.

3. Attention is drawn to this office No..... dated.....

4. No.....dated.....cannot be traced; a copy may be sent.

5. The enclosures are not received.

6. The petition is returned herewith as
   (i) it is not in the prescribed form
   or (ii) it is not duly stamped
   or (iii) it is not presented within the prescribed time
   or (iv) it is not accompanied by a copy of the order appealed from or complained of.

7. The petition is returned for presentation to .....

8. The petition is returned.
   (*a*) as it is written illegibly
   (*b*) as its subject matter is not clear
   (*c*) as it is couched in improper language.

---

* Reasons if any to be mentioned in brief.

WD 01724—GPB—8,000—23-4-28

G.R.S. III—3]

L171

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

L171

LB 137-29-15

~~Lettered~~ no. nil dated nil from the President DBD Bangalore, forwarding copy of letter no A1-1/30-31 dated 10th July 1930 addressed to the Dy Commr Bangalore District, soliciting instructions in the matter of convening a meeting of the Park Fair Committee, formed by the old DBD of Bangalore.

1 No reference has yet been received in the matter from the Deputy Commissioner in the matter.

2 Submitted for orders

SS 11/7/30 HB

3 It is the (members of the) old Board ~~Committee~~ that will have to answer the several points raised in the audit report. They cannot disclaim all responsibility.

Gen. Secy

VS 11.7.30

4 ~~We~~ The O's Upon very hereafter. It not need by Wednesday next to call for it. RB 11/7/30 VS

File relating to "Park Fair audit report" has been sent to Fiscal Branch

SS 11/7/30

SHO 11/7

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

L171

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

5 The reference from the Dy commr has not been received yet.

6 Draft Calling for the Same is put up for approval

SS 16/7/30

Issue

7 VB 16.7.30

Issued. no. 677 of 19.7.30 to DC Bangalore Requests him to forward the letter of the Servant in the Matter

Sm SS 18/7

17. Letter no. A1-1/30-31 dated 21st July 1930 from the President DBD Bangalore, soliciting instructions in the matter of convening a meeting of the ~~old~~ Park Fair Committee.

8 The President of the Bangalore DBD encloses copies of correspondence between him and Mr B. Abdur Rahman and the Deputy Commr Bangalore.

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G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

9 The Park Fair committee met on the 14th inst, and Mr Abdul Rahman did not attend the meeting. The meeting has been postponed to the 28 inst + 29th insts, and Mr Abdul Rahman has been invited to attend the meeting.

10) The Correspondence discloses that Mr. Abdur Rahman has raised a constitutional question as to the authority competent to convene a meeting of the old committee and the relationship of the old committee to the present Board, and has stated that until the question is cleared he cannot attend the meeting.

11) The Deputy Commissioner Bangalore District, considers that the persons who were entrusted with the various

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Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

responsibilities should explain
the irregularities noticed
and that the old committee
cannot disown its responsibilities.
This aspect was explained
to Dear. Abdur Rahmon
and yet he did not attend
the meeting convened on the 14th inst.
The President says that
the new Board, cannot
do anything unless the old committee
has its say in the matter and
requests immediate instructions,
of Government with reference
to the letter of Mr B. Abdur Rahmon
B under section 34 of the DBDs.
Rgn, the Park fair committee
ceases to exist on the completion
of the specific purpose for
which it was appointed.
The old Board which constituted
the committee has itself ceased
to exist and a new Board
constituted the transactions

B—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

of the Committee, after 1st July 30 would not be constitutional.

14 The meeting called for is only a meeting for explaining certain irregularities committed by the old Committee members. If any of such members ~~does~~ does not wish to make use of the opportunity given no body ~~can~~ need compel him to do so. The other members may proceed to record their views and assess the responsibility for the irregularities.

15 It is open ~~to the Govt~~ ~~DBd~~ to the Government to sue the members of the old DBd for recovery of or compensation for, ~~the~~ misapplication of Dist Board money or property which has been caused or facilitated by their misconduct or gross neglect of duty.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.R.S. III—3] L 366

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

proviso to Sec 37 of the
ore Dbds Rgn.) The Law
may also be consulted.

19/Law

omitted

OFFICE OF THE
SECOND MEMBER OF COUNCIL
25 JULY 1930
No. 793

1039
24/7

/30 AS

Gen. Secy) 16) 22.7.30

17) It seems to me that the best thing is for the Presdt. to place the matter before the present Dt Bd and have it considered ~~again~~ ~~[illegible]~~ by them.

I agree
A.M.

RG
12/7/30

Pd Mark
Hon'l
Law Secy.

18) A.M.
24/7

25/7/30

19) Mr Venkatappa saw me a few minutes ago & after discussion I have suggested to him that the Bank Fair Committee might be under the Presidency of Mr Abdur Rahiman & consider the audit report &c. This report will come before the Dt Bd, which may then decide as to the further action necessary. I understand that Mr A is agreeable to convene such a meeting of the P.F. Committee.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

CSH
25/7

RG
25/7/30

366
L 475

J.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

475

Ins 137-29-21

Letter no. C2-3172/29-30 dated 25th July 1930 from the Deputy Commissioner, Bangalore District forwarding correspondence addressed by Mr Abdur Rahman to the President DBD Bangalore in the matter of convening a meeting of the Bangalore DBD Park Fair Committee.

20) The Deputy Commr states that Mr Abdur Rahman has raised a technical objection that as he was the President of the Park Fair Committee, he has to convene the meeting and solicits orders of Govt as to whether the ex-President should preside at the Park Fair Committee or the present one. Submitted for orders with reference to the 2nd member's orders at Para 19 supra as to whether the Gg. Dy Commr may be informed accordingly.

28/7/30 2nd Member

28.7.30

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.R.S. [11-8]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

A S. O. to the Dy Comr in accordance with oral instructions of the Member is sub for approval

28/7/30

2nd Member) 28.7.30

CSK 28/7

Issue 28.7.30

Issued not 1875 of 28-7.30. to DC Bangalore. States that the meeting of the Park Fair Committee may be under the Presidency of Dr Abdur Rahman and that necessary instructions may be issued for the safe custody of the records

Sus 28/7

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

No. A.1-1/30-31

Bangalore

GEN. & R. 171
11 JULY 1930
L. & G. BRANCH

Dear Sir,

According to the instructions conveyed to me at the time of your handing over charge of the District Board, on the 21st ultimo, I have convened a meeting of the Park Fair Committee on the 14th July 1930 to consider the Audit Report. When the meeting notices were circulated, Mr. B. Abdur Rahmon has sent a letter dated 9th July 1930, copy of which is herein enclosed for your information. What is stated in para 2 of his letter may be true in ordinary circumstances. It was the duty of the old Board and Park Fair Committee to have settled the whole account before the term of the Board expired and brought the whole matter to a satisfactory close. But since that has not been done, I am under the impression that it is the old Committee of the Park Fair that is responsible for the conduct of the Park Fair and to give a satisfactory account of the same. As such a meeting of the members of the Fair Committee who were members of the old Board has been called as they alone are responsible for all actions and answer the several points raised in the Audit Report. The new Board or a new Committee cannot, in my opinion, do anything unless the Committee responsible has its say in the matter. The old Committee cannot cease to exist unless they settle the whole affair. As such, I request the favour of immediate instructions in the matter with reference to the letter of Mr. B. Abdur Rahmon.

Yours sincerely,

Sd/- V. Venkatappa.

A. K. Syed Taj Peeran Esqr, B. A.,
Deputy Commissioner,
Bangalore.

P. T. O

M e m o.

Copy of the foregoing is forwarded with compliments to the General Secretary to the Government of Mysore, Bangalore for favour of information and early orders in the matter.

Urgent

V. Venkatappa

President,
District Board.

Mr SS)

AS 10/7/30

...e records

Sus

28/7

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

B. Abdur Rahmon, B.A.

Baunkey Nawab Street,

Bangalore City.

Dated 9th July 1930.

Dear Mr. Venkatappa,

With reference to your letter calling the Meeting of the Park Fair Committee, I am at a loss to know, which Committee it is that meets on the 14th instant.

All Committees constituted by a Board cease to exist when that Board itself ceases to exist.

Hence the Old Committee of the Park Fair is not in existence and as such its meeting may be invalid.

Yours sincerely,

(Sd.) B.A. Rahmon.

"Copy"
V. Venkatappa
President
as — Do — Board

SUBJECT.....

Diary No. of letter replied to... L 171 ....

General and Revenue Secretariat
(LB)

the 193

Date of issue..... 17-7-30 ....

Signed by..... Mr. V. S. Sastri

List of enclosures.....

Copied by.....

Examined by.....

Section LB

File No. 137-29

Serial No. 16

No. 677

To

The Deputy Commissioner
Bangalore District

Sir

I am directed to request you to forward with your remarks letter no A 1-1/30-3 dated 10/7/1930 of the Servant DBD Bangalore, in the matter of convening of a meeting of the Park Fair Committee on 14/7/1930, to consider the audit report

I have etc

16.7.30

For General Secy to Govt

16/7

WD02327—GPB—5,000—15-4-30

L.B 137-29-17

OFFICE OF THE PRESIDENT.
BANGALORE DISTRICT BOARD.

No. A.1-1/30-31. Bangalore 21st July 1930

L 366

GEN. & REV. SECTN. 22 JUL 1930 BRANCH

Dear Sir,

I beg to enclose herewith copies of correspondance between this office and Mr. B. Abdur Rahmon, B. A., and the Deputy Commissioner, regarding holding the Park Fair Committee meeting for favour of your information. I request that definite instructions may kindly be issued in the matter as otherwise it may not be possible to convene a meeting of the Park Fair Committee. I have sought instructions from the Deputy Commissioner also.

Thanking you.

Yours sincerely,
V. Venkatappa

R. Ranga Rao Esqr, B. A., B. L.,
General Secretary to Government of Mysore,
Bangalore.

B. ABDUR RAHMON, B. A.,

Baunkey Nawab Street
Bangalore City,

Dated 9th July 1 9 3 0

Dear Mr. Venkatappa,

With reference to your letter calling the meeting of the Park Fair Committee, I am at a loss to know, which Committee it is that meets on the 14th instant.

All Committees constituted by a Board cease to exist when that Board itself ceases to exist.

Hence the old Committee of the Park Fair is not in existence and as such its meeting may be invalid.

Yours sincerely,

"C o p y" Sd/- B. A. Rahmon.,

V. Venkatappa
President, District Board,
Bangalore District.

~~V. Venkatappa~~
President, District Board,
Bangalore District.

Deputy Commissioner.

D. O. C. 2-3172/29-30.

Deputy Commissioner's Office.
BANGALORE.
Dated 11th July 1930.

Dear Sir,

With reference to your letter No. A 1-1/1930-31 dated 10th July 1930 regarding the meeting of the Park Fair - Committee arranged to be convened on the 14th July 1930 to corsider the Audit Report and enclosing a copy of letter dated 9th July 1930 from Mr. B. Abdur Rahmon, B. A., in the matter, I write to state in reply that the Audit notes were sent on their receipt to Mr. B. Abdur Rahmon, B. A., for - doing the needful as directed by Government before the old Board ceased to exist. I cannot understand the point raised by Mr. Abdur Rahmon. The Audit report points out certain irregularities and it is but fair that persons who were - entrusted with the various responsibilities should explain away the irregularities. As long as, the accounts are not closed, the Committee organised for that particular work cannot disown responsibilities.

I request that this aspect of the matter may be explained to Mr. Abdur Rahmon and he may be requested to attend the meeting.

Yours sincerely,

Sd/- A. A. Syed Taj Peeran.

To

V. Venkatappa Esqr,
President, District Board,
Bangalore.

"C o p y"

V. Venkatappa
President, District Board,
Bangalore District.

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD.

No. A 1-1/30-31. 27 Bangalore 21st July 1930

Dear Mr. Abdur Rahmon,

I write to state in reply to your letter of the 9th instant, that it is the Park Fair Committee that is arranged to meet on Monday, as it is they that were responsible for the conduct of the Fair and as such that Committee is responsible for explaining the several points raised in the Audit Report. The Deputy Commissioner is also of the same opinion. I request you to kindly make it convenient to attend the meeting on Monday the 14th instant at 8-30 A. M.,.

Yours sincerely,
Ad/- V. Venkatappa.

To

B. Abdur Rahmon Esqr, B. A.,
Member, District Board,
"C o p y" B a u n k e y Nawab Street,
B a n g a l o r e, City.

V. Venkatappa
President, District Board,
Bangalore District.

B. Abdur Rahmon, B. A.,

Baunkey Nawab Street,

Bangalore City 13th July 1930.

Dear Mr. Venkatappa,

In reply to your letter No. A 1-1/30-31 which I received just today at 7 P. M., I write to inform you that if it is the meeting of the Committee that was - responsible for the conduct of the Fair, I wish to know who should have convened the meeting of that Committee. How that Committee, some of whose members are not the members of the present Board, is responsible to this - Board? What locus standi that Committee which was constituted by the old Board has in the newly constituted one. Until these points are cleared, I am sorry I cannot attend the meeting.

Yours sincerely,

Sd/- B. A. Rahmon,

"C o p y"

V. Venkatappa

P r e s i d e n t,
District Board.

Proceedings of the District Board Park Fair Committee Meeting held on 14th Monday at 8-30 A. M.

==========

P r e s e n t.

Messrs: 1. V. Venkatappa, P r e s i d e n t.
2. M. S. Linge Gowda.
3. B. M. Munisamappa
4. T. Rangaswamy,
5. B. H. Sanjivappa,
6. F. M. Abdul Quddus
7. Mrs. E. I. Chinnappa.

1. Read letter dated 9th July 1930 and 13th July 1930 from Mr. B. Abdur Rahmon, B. A., regarding his inability to attend the meeting and correspondance relating thereto.

Resolved that as directed by the Deputy Commissioner in his letter No. C 2-3172/29-30 dated 11th July 1930 Mr. B. Abdur Rahmon B. A., be requested to attend the next meeting of the Committee which is arranged to be held on the 28th and 29th instants at 12 Noon each day to assist the Committee in drafting a report to Government on the Audit Report and that a copy of the Deputy Commissioner's letter above referred to may be sent to him for his information.

Sd/- V. Venkatappa,
P r e s i d e n t.

"C o p y"

V. Venkatappa

P r e s i d e n t,
District Board.

From

A. K. Syed Taj Peeran, B.A.,
Deputy Commissioner,
Bangalore District.

GEN. SEC. SECTT.
28. JULY 1930
L. & G. BRANCH

To

R. Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Government of Mysore,
Bangalore.

Sir,

In continuation of this Office letters No. C.2. 3172/29-30 dated the 22nd July 1930 and 23rd July 1930 enclosing correspondence in the matter of convening a meeting of the Bangalore District Board Park Fair Committee on the 14th July 1930, I have the honour to enclose herewith for the kind information of the Government copy of letter dated the 24th July 1930 together with copies of letters dated the 14th July 1930 and 24th July 1930 - enclosed therewith, ~~and~~ addressed by Mr. B. Abdur Rahmon, B.A., to the President, District Board, Bangalore.

2. Mr. Abdur Rahmon was the President of the Park - Fair Committee and has raised a technical objection. Each member who had anything to do with the Park Fair has to account for the irregularities shown against him.

3. The Government order is that these explanations should be placed before the Park Fair Committee and their opinion obtained and submitted to the Board for their observations.

4. In this view, the Government will be pleased to determine as to whether the Ex-President should preside at the Park Fair Committee or the present one.

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner,

Copy of letter dated the 24th July 1930, from Mr. B. Abdur Rahmon, B.A., to the Deputy Commissioner, Bangalore District.

I beg to enclose herein a copy of my letter dated 14-7-30 and that of 24-7-30 addressed to the President, District Board, Bangalore, regarding the meeting of the Park Fair Committee for favour of your information.

" C o p y "

for Deputy Commissioner,
Bangalore District.

SRD/25-7-30.

Copy of D.O. letter dated the 14th July 1930, from Mr. B. Abdur Rahomon. B.A., to the Presideht, District Board, - Bangalore.

In reply to your letter No. A. 1-1/30-31 which I received just today at 7 P.M., I write to inform you that if it is the meeting of the Committee that was responsible for the conduct of the Fair, I wish to know who should have convened the meeting of that Committee. How that Committee some of whose members are not the members of the present Board is responsible to this Board? What Locus Standi that Committee which was constituted by the Old Board has in the newely constituted one. Until these points are cleared, I am sorry I cannot attend the meeting.

"C o p y"

H C [illegible]

for Deputy Commissioner,
Bangalore District.

SRD/25-7-30.

Copy [illegible]

Rahmon, B.A., to the President, District Board, Bangalore.

I am in receipt of your letter No. A.1.1/30-31 dated 21-7-30 enclosing copy of letter No. D.O. C. 2-3172/29-30 dated 11-7-30 from the Deputy Commissioner. I am not sure whether you have properly understood the sense of the Deputy Commissioner's letter. The Deputy Commissioner does not authorise you to preside at any meeting of the Park Fair Committee to explain the audit objections.

The Deputy Commissioner is perfectly right in saying that the Park Fair Committee is responsible for explaining the audit objections of the Controller. For this purpose it is the President of the Park Fair Committee who has to convene a meeting and with the assistance of the members of the Park Fair Committee explain the audit objections. The President of the new District Board cannot as such call for a meeting of the Park Fair Committee and discuss the audit objections. Until this point is settled I cannot see my way to attend the meeting you intend to convene on the 28th and 29th instants.

"C o p y"

for Deputy Commissioner,
Bangalore District.

SRD/25-7-30.

Diary No. of letter replied to.....

General and Revenue Secretariat
( )
the 193 .

Date of issue 28/7/30

Signed by Mr V. S. Sastri

List of enclosures.....

Copied by.....

Examined by.....

Section 103
File No. 137-29
Serial No. 22
No. D.O. L1075

To
The D.C. Bangalore.

Dear Sir,

In reply to the Correspondence ending with your letter no C_2 3172/29-30 D 25.7.30 ~~in regard~~ enquiring as to who may preside at the meeting of the Park Fair Committee, I am desired to state that the Committee may be under the Presidency of Mr Abdul Rahman to ~~and~~ Consider the Audit Report. The Committee's report may

[over

WD 02559—GPB—25,000—25-6-30

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

L418+419 LB 137-29-28.	Letter no. C2. 3172/29-30 dated 23rd July 1930 from the Deputy Commr Bangalore District forwarding copies of letters received from the President Bangalore DBD, together with a copy of his letter no C2-3172 of 12-7-30 issuing certain instructions to the President in the matter of convening a meeting of the Park Fair Committee, to consider the audit report.
431	Letter dated 24/7/30 from Mr B. Abdur Rahman enclosing copies of his letters to the President DBD Bangalore, regarding the convening the meeting of the Park Fair Committee and soliciting ~~cert~~ instructions in the matter.
(L366)	The connected papers have been submitted to the 2nd member today. Orders on the file may if approved be awaited or these papers may be submitted

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

continuation.

Mr Abdur Rahman contends that he should convene meeting of the Committee and to its work and that this ect of the question has not considered both by the point and the Dy Commr.

This argument would have good, if the president d convened the meeting fore the term of the Committee ed the old DBd expired.

Under Sec 34 of the Mysore Bds Rgn, the Committee ased to exist and what is equired is to give an opportunity the members of the Committee explain the irregularities referred to in the Audit report. t is immaterial who convenes the meeting, so long ~~if any~~ as the xplanation, if any is forthcoming.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent [illegible]

The object of Mr Abdur Rahman appears to be to gain access to the papers without any control by ~~him~~ the present President of the DBd. This is inexpedient for obvious reasons. Mr Abdur Rahman may in these circumstances be perhaps informed that Government do not concur in the Views expressed by him.

RS
25.7.30. AJ

Gen Secy)

VS
25.7.30

This may be filed. The Member has passed over already in another file

RS
25/7/30.
VS

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

In all future communications please quote,
No. C2-3172/29-30.
Enc. Three.

Tel. Address.—"DEPCOM"
Post Box No. 34.

BANGALORE DISTRICT.

Dated, Bangalore, the 23rd July 30 *193*

L418

FROM A.K. Syed Taj Pooran, Esq., B.A.,

District Magistrate,
Bangalore District.

To R. Ranga Rao, Esq., B.A.,B.L.,

General *Secretary,*
to the Government of Mysore.

Bangalore.

SIR,

Subject:—

With reference to your letter No. L.677/L.B.137-29-16 dated 17th July 1930 asking me to forward letter No. Ai-1/30-31 dated 10th July 1930 of the President, District Board, Bangalore in the matter of convening a meeting of the Park Fair Committee on the 14th July 1930 to consider the Audit Report, with my remarks, I have the honour to enclose herewith copies of letters received from the President together with a copy of my letter No. C2-3172/29-30 dated 12-7-1930 issuing certain instructions as desired by the President.

I have separately submitted the correspondence that has subsequently taken place, soliciting orders of Government in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District.

SS/-.

D.O. letter No. C2-3172/29-30 dated 12-7-1930 from the Deputy Commissioner, Bangalore District, to the President, District Board, Bangalore.

With reference to your letter No. A1-1/1930-31 dated 10th July 1930 re the meeting of the Park Fair Committee arranged to be convened on the 14th July 1930 to consider the Audit report and enclosing a copy of letter dated 9th July 1930 from Mr. B. Abdur Rahmon, B.A., in the matter, I write to state ~~the~~ in reply that the Audit notes were sent on their receipt to Mr. B. Abdur Rahmon, B.A., for doing the needful as directed by Government before the old Board ceased to exist. I cannot understand the Point raised by Mr. Abdur Rahmon. The Audit report points out certain irregularities and it is but fair that persons who were entrusted with the various responsibilities should explain away the irregularities. As long as the accounts are not closed the Committee organised for that particular work cannot disown responsibilities.

I request that this aspect of the matter may be explained to Mr. Abdur Rahmon and he may be requested to attend the meeting.

" Copy"

Deputy Commissioner,
Bangalore District.

SS/-.

D.O.Letter No. A1-1/1930-31, dated 10th July 1930 from the President, District Board, Bangalore to the Deputy Commissioner, Bangalore District.

According to the instructions conveyed to me at the time of your handing over charge of the District Board, on the 21st ultimo, I have convened a meeting of the Park Fair Committee on the 14th July 1930 to consider the Audit Report. When the meeting notices were circulated, Mr. B. Abdur Rahmon has sent a letter dated 9th July 1930, copy of which is herein enclosed for your information. What is stated in para 2 of his letter may be true in ordinary circumstances. It was the duty of the old Board and Park Fair Committee to have settled the whole account before the term of the Board expired and brought the whole matter to a satisfactory close. But since that has not been done, I am under the impression that it is the old Committee of the Park Fair that is responsible for the conduct of the Park Fair and to give a satisfactory account of the same. As such a meeting of the members of the Fair Committee who were members of the old Board has been called as they alone are responsible for all actions and answer the several points raised in the Audit Report. The new Board or a new Committee cannot, in my opinion, do anything unless the Committee responsible has its say in the matter. The old Committee cannot cease to exist unless they settle the whole affair. As such, I request the favour of immediate instructions in the matter with reference to the letter of Mr. B. Abdur Rahmon.

" Copy "

Deputy Commissioner,
Bangalore District.

SS/-.

D.O. letter No. nil dated 9th July 1930 from Mr. B. Abdur Rahmon, B.A., to the President, District Board, Bangalore.

With reference to your letter calling the Meeting of the Park Fair Committee, I am at a loss to know, which Committee it is that meets on the 14th instant.

All Committees constituted by a Board cease to exist when that Board itself ceases to exist.

Hence the Old Committee of the Park Fair is not in existence and as such its meeting may be invalid.

" Copy "

Deputy Commissioner,
Bangalore District.

SS/-.

Office of the Deputy Commissioner,
Bangalore District,
Dated, Bangalore the 22nd July 1930.

L 419

From,

A.K. Syed Taj Pearan, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

To

R. Ranga Rao, Esq., B.A.,B.L.,
General Secretary to Government,
Bangalore.

Urgent
28
24.7.30

Sir,

In forwarding herewith copy of D.O. letter No.A1-1/30-31 dated 21st July 1930 together with copies of its enclosures received from the President, District Board, Bangalore in regard to the non-attendance of Mr. B. Abdur Rahmon at the meeting of the Park Fair Committee on 14-7-1930, I have the honour to request you to be so good as to instruct Mr. Abdur Rahmon to attend the meeting to be held on 28th and 29th July 1930 at 12 noon and to explain away the audit irregularities brought to notice.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District.

SS/-.

D.O. letter No. A1-1/30-31 dated 21st July 1930 from the President, District Board, Bangalore to the Deputy Commissioner, Bangalore District.

Regarding Park Fair Committee Meeting:--

With reference to your D.O. No. C2-3172/29-30 dated 11th July 1930, I write to inform you that I requested Mr. B. Abdur Rahmon to attend the meeting in my letter No. A1-1/3031 dated 12th July 1930 (copy enclosed). To which he wrote back to say on the 13th instant that he cannot attend the meeting (copy enclosed). His letter was received at the time of the meeting on the 14th instant at 8-15A-M. The same was read out to the members who resolved that Mr. B. Andur Rahmon be again requested to attend the meeting (copy of the resolution enclosed). The meeting is fixed for the 28th and 29th instants. I have sent a copy of your letter along with the copy of the proceedings to Mr. B. Abdur Rahmon requesting him to attend the meeting. I do not know what he would do. In these circumstances, I request the favour of your definite instructions at an early date.

.------.

" Copy "

Deputy Commissioner,
Bangalore District.

D.O.Letter No. A1-1/30-31 dated 21st July 1930 from the President, District Board, Bangalore to Mr. B. Abdur Rahmon, Member, District Board, Bangalore.

I write to state in reply to your letter of the 9th instant that it is the Park Fair Committee that is arranged to meet on Monday, as it is they that were responsible for the conduct of the Fair and as such that Committee is responsible for explaining the several points raised in the Audit Report. The Deputy Commissioner is also of the same opinion. I request you to kindly make it convenient to attend the meeting on Monday the 14 th instant at 8-30 A.M.

" Copy"

Deputy Commissioner,

Bangalore District.

SS/-.

D.O. letter No. nil dated 13th July 1930 from Mr. B. Abdur Rahmon to the President, District Board, Bangalore.

In reply to your letter No. A1-1/30-31 which I received just today at 7 P.M., I write to inform you that if it is the meeting of the Committee that was responsible for the conduct of the Fair, I wish to know who should have convened the meeting of that Committee. How that Committee, some of whose members are not the members of the present Board, is responsible to this Board? What locus standi that Committee which was constituted by the old Board has in the newly constituted one. Until these points are cleared, I am sorry I cannot attend the meeting.

" Copy "

Deputy Commissioner,

Bangalore District.

SS/-.

Proceedings of the District Board Park Fair Committee Meeting held on 14th Monday at 8-30 A.M.

Present

Messrs.
1. V. Venkatappa — President
2. M.S. Linge Gowda.
3. B.M. Munisamappa.
4. T. Rangaswamy.
5. B.H. Sanjivappa.
6. F.M. Abdul Khuddus
7. Mrs. E.I. Chinnappa.

1. Read letter dated 9th July 1930 and 13th July 1930 from Mr. B. Abdur Rahmon B.A., regarding his inability to attend the meeting and correspondence relating thereto.

Resolved that as directed by the Deputy Commissioner in his letter No. C2- 3172/29-30 dated 11th July 1930 Mr. B. Abdur Rahmon, B.A., be requested to attend the next meeting of the Committee which is arranged to be held on the 28th and 29th instants at 12 noon each day to assist the Committee in drafting a report to Government on the Audit Report and that a copy of the Deputy Commissioner's letter above referred to may be sent to him for his information.

Sd/-V. Venkatappa,
President.

" Copy "

Deputy Commissioner,
Bangalore District.

B. ABDUR RAHMON, B.A.

BAUNKEY NAWAB STREET,
BANGALORE CITY.

Dated 24th July 1930

Dear Mr. Venkatappa,

I am in receipt of your letter No A.1-1/30-31 dated 21-7-30 enclosing copy of letter No.D O.C.2-3172/2-30 dated 11-7-30 from the Deputy Commissioner. I am not sure whether you have properly understood the sense of the Deputy Commissioner's letter. The Deputy Commissioner does not authorise you to preside at any meeting of the Park Fair Committee to explain the audit objections.

The Deputy Commissioner is perfectly right in saying that the Park Fair Committee is responsible for explaining the audit objections of the Comptroller. For this purpose it is the President of the Park Fair Committee who has to convene a meeting and with the assistance of the members of the Park Fair Committee explain the audit objections. The President of the new District board cannot as such call for a meeting of the Park Fair Committee and discuss the audit objections. Until this point is settled I cannot see my way to attend the meeting you intend to convene on the 28th and 29th insts.

Yours sincerely,

(Sd) B. A. Rahmon

Copy

B A Rahmon

B. ABDUR RAHMON, B.A.
BAUNKEY NAWAB STREET,
BANGALORE CITY.

Dated 24th July 30 192

Dear Sir,

I beg to enclose herein copies of my letters dated 14/7/30 and 24/7/30 addressed to the President, District Board, Bangalore regarding the Park Fair Committee for your kind information. My contention is that as the Park Fair Committee that was constituted by the late Board has to meet, it is but right that I should convene the meeting of that committee and attend to its work as I was elected as the Chairman of that Committee by name by the late Board. This aspect of the question has not been considered both by the President and the Deputy Commissioner.

I therefore request you to kindly consider the matter and give instruction.

Yours sincerely
B A Rahmon

R.Ranga Rao,Esq, B.A,B L,
General Secretary to the
Government of H.H.The Maharaja
of Mysore, Bangalore.

Bangalore 14th July 30

Dear Mr.Venkatappa,

In reply to your letter No.A 1-1/30/31 which I received just to day at 7.p.m. I write to inform you that if it is the meeting of the committee that was responsible for the conduct of the Fair, I wish to know who should have convened the meeting of that Committee. How that Committee some of whose members are not the members of the present Board is responsible to this Board? What Locus Standi that committee which was constituted by the Old Board has in the new newly constituted one. Until these points are cleared, I am sorry I cannot attend the meeting.

Yours sincerely,

Sd. B Abdur Rahman.

True Copy.

B A Rahman

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Submitted :—

1). The resolution of the DSB together with report of the Park Fair Committee, re the irregularities noticed in the Audit report of the Park Fair Accounts has not yet been received. The matter is still under Consideration. The President of the DSB has promised to submit the report after the 1st week of Feb 1931.

31/1/31

2) Please resubmit on 2-3-1931

9.2.31

N.B.—Should routine notes be written on small slips the notes must be pasted on this form.

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

resubmitted as directed

3 HS
-1/3/31.

Please put up
a draft D.O. reminder
to the President Dt. 3d

VS
2.3.31

Submitted with a draft for
approval

Issue
VS
2.3.31

Issued not 7.55 of 4.3.31. to V. Venkatappa
Requests him to expedite the submission
of the report

N. B.—Should routine notes be written on small slips the notes must be cipoed, or slips pasted on this form

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

L1581

Letter no. 150 dt 17.9.30 from the Hon. General Secy G. R. S. Club, stating that a sum of Rs 316 due to the club by the present Asst Bangalore - for whose invitation the club staged five dramas at the Park Fair held in Dec 29, has not been paid inspite of several reminders and requesting that necessary instructions may be issued to the authorities concerned, so as to reach an amicable settlement

The Park Fair accounts were audited by a special auditor, and the auditor's report is ~~before the Dist Board~~ has been referred to the Deputy Bangalore District, for obtaining

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G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

...planations of the officers
...ned, for the several irregularities
...d to therein and then placing
...matter before the DBd.
...e report due from the Dy Comr
...not yet been received.

...approved a report may
...called for, on the present
...munication, forwarding
...opy give same.

...draft is also put up for consideration

...1st Member)

VS
25.9.30

CSJ
13/10

Issue
VS
13.10.30

...ned. no L 3154 of 15/10/30 to
...resident DBD Bangalore. Forwards
...copy give letter for favour of
...a report

OFFICE OF THE
FIRST MEMBER OF COUNCIL
26 SEPT. 1930
No. 3343

GEN. & REV. SECTT.
22 OCT
7/10

N. B.—Should routine notes be written on small slips ... the notes must b cipoed, or slips pasted on this form.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The Board has accepted a liability of Rs 69 in respect of the G. R. S. club. As the amount will in the usual course be paid to the club, no further action is necessary. The papers will, if appd, be filed

15/4/31

But what about the balance of Rs 247? Are the club people agreeable to forego this amount?

16.4.31

The club may take any further action that is considered necessary. All that the Sec 4 is reqd to do is to see that the claim is not shewed. The Board has considered the claim of the club now.

16/4/31

This may remain in Sus. till the [illegible] [illegible] [illegible] [illegible] [illegible]

17.4.31

N.B.—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form.

Mr. T. C. PALANISWAMY,
Hon. General Secretary.

CUBBON PARK,

Dated.....17th September 1930.

My dear Sir,

I beg to address you on a subject touching the adjustment of a sum of money due to the General and Revenue Secretariat Club by the District Board, Bangalore.

At the invitation of the then President (Mr.B.Abdur Rahmon) the Club staged five dramas at the Park Fair held at Cubbon Park last December. In due course, a bill for Rs.816-0-0 on account of the performances given, curtain hire, etc., prepared on the basis of the terms previously approved by the President, was sent to him for adjustment. A cheque for Rs 200/- was received from the President on the 4th January 1930 and another for Rs 300/- on the 21st January, making a total payment of Rs 500/- towards the bill, leaving a balance of Rs 316/- due to the Club.

This amount has not been paid to the Club till now. I have written several letters to the former and present Presidents asking for the early payment of the balance but they have not been replied to or even acknowledged. The latest letter is dated 6th August and it has not elicited any reply from the District Board so far. The position has therefore been reached when the question of taking legal action against the District Board for the recovery

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Mr. T. C. PALANISWAMY,
Hon. General Secretary.

CUBBON PARK,

Dated.....

of the amount still due to the Club would have to be considered but the Club is most anxious to be spared, if possible, from this predicament; for it is awkward for the Club, consisting as it does of Government servants, to have to resort to legal action against a Government department. I therefore thought it was well to bring the matter to your notice and to request you to intercede in the matter, so that an amicable settlement might be reached. Hence this communication. The Club will feel very grateful for any action which you may deem fit to take in this matter.

Yours obediently,

T. C. Palaniswamy

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to Government,
General Department,
BANGALORE.

WD 02559—GPB—25,000—25-6-30

Section Lb

File No. 137-29

Serial No. 26.

No. L3154

Diary No. of letter replied to L1581

General and Revenue Secretariat
(Lb.)
the 193 .

Date of issue 15/10/30

Signed by Mr N S Sastri

List of enclosures

Copied by

Examined by

To

The President DBD Bangalore
(thro the DC Bangalore)

Sir.

I am directed to forward herewith copy of letter no 150 dated 17/9/30 from the Hon, Genl Secy of the G.R.S. Club. bringing to the notice of Govt that a sum of Rs 316 due by the Bangalore DBD, for having staged five dramas, at the instance of the then Prevent and that several letters for an early settlement of the same ~~[illegible]~~ have at the Park fair held in Dec 29

[over

WD 02559—GPB—25,000—25-6-30

be so good as to submit
report ~~as to why there the~~ in the matter for the information to deny Govt
~~account has not yet been settled~~.

I have etc

25.9.30

J.W. General Secy Logist

2/10/9

G. R. S. III—3]

OFFICE OF THE THIRD MEMBER OF COUNCIL
2 JUNE 1931
No. 8830

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

426

N

From the D.C. Bangalore
D.O. no CC 161/30-31 Dt 19 5/31

Forwards copy of letter from Mr Abdur Rahman stating that the allegations contained in the petn ~~was part~~ are of an imaginary character & must have been part of the propaganda in connection with the election of the D.B. Prsdt & that the allegations being frivolous he has no expln to give in the matter.

The D.C. states that the report of the Park Fair Committee may be awaited.

Subd for perusal,

MB
30/5 3rd Member) VS
1.6.31

Rg
3/6/31
VS
8.6.31

N. B.—Should routine notes be written on small slips the notes must be cipoed, or slips pasted on this form.

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

5272

Petition, undated, bringing to the notice of Govt the high handedness with which the affairs of the Bangalore DCC are being done under the Presidentship of Hon'ble B. Abdur Rahman. etc.

Second Member's orders thereon.

I believe the accounts of the District Park Fair are being audited. This may be sent to Comptroller, so that the truth of some of the allegations may be worked into during the Course of Audit.

Intd. C.S.B
5/5.

The petn was submitted by the Personal Assistant with the connected file, relative to the audit report received from the Comptr. The file has been received back with orders, directing among other things, that the explanation of the persons responsible

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ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

be called for.

~~Reference is made in the petn~~
~~nt office work, office staff.~~

nbmitted for orders as to
ether any action is necessary
nt the other points referred
in the petition.

8684
15/5

4/5/30 [illegible] 15/5

Issued to D.C. confidentially
[illegible] if there is any
foundation for the allegation

16/5 [illegible] 15/5

mitted with a draft for
proval

5/30 [illegible] 17/5

ed no L 8377 of 17.5.30. To the
commr Bangalore District forwards
copy of the and enquires whether
e is any foundation for the allegations

N. B.—Should routine notes be written on small sl ps the notes must be cipoed, or slips pasted on this form

[illegible] 19/5

Respected Sir,

L 5472 & 9-5-30.

The highhandness and selfishness with which the affairs of the Bangalore District Board work is done under the presidentship of Mr. B.Abdur Rahman under the very nose of Government and his autocratic and despotic rule have of late become unbearable. , and are briefly ennumerated below for the kind information of Government.

A-The last Park Fair gave him a very good hand to earn lot of money as follows.

a. One gold necklace through the jewller who prepared the medals

b. Commission through the Electric contractor.

c. Rs 300/- from the tiffin man .

d. Share in gate money. His oun brotherinlaw was one of the contractors and he had a regular share . As a proof of this it seems the contract amount for the extended days have not been collected.

e. Irregular and unauthorised proceedure in giving the enclosure contract to one mohamadan at the rate of nine pies though there was a lower tender for 3pies or so. Could any other department tolerate such a proceedure.

f. Earnings in the sale of bullitins.

g. Samples of different things brought for judgeing and prize giving and costing a good lot were pocketted by the President.

h. He has taken away 7 gold medals .

i. The continuance of the temporary clerk on Rs 40/- per month without the committee's approval though the fair was over long ago.

j. Temporary misappropriations by taking higher amounts for various purposes and not bringing into accounts and not giving medals to parties.

other secretaries.

1. Settling the bills of only such persons who give him bribe m. Not convening a meeting ~~xx~~ of the committee though it is more than 4 months.

He is saying outside that neither the Government nor anybody can shake him as he is a non-official and as long as the -Dewan saheb is on his side and any amount of audit can bring out any result. To corroborate that the audit report has not seen the light of the day. Perhaps it has been stuck up in the comptrollers office. Is the District Board Funds or the Park Fair Funds not public funds. Did not Government sanction the Park Fair. Has the Government got no hold over it. Can they allow the President to waste it as he likes without check. When the parties go to court of law will not the Government be a party ~~xx~~ for having allowed these irregularaties. Cannot they hold a through enquiry and pass strict orders. Have they no power to check such grave misdoings. What is the effect of the audit. Will not the public loose confidence in Government.

B. NOW ABOUT DISTRCT FUNDS PROPER.

(A) About office work.

1. He begins office at 4 or 5 p.m. if at all he comes to the office and sits late till 8 or 9 p.m. teasing all the officials and parties. Bills and checks of favourite contractors are to be drawn even at that late hour in office or at his residence even on holidays.

2. No fixed time for receiving petitions.

3. He does not attend office continuously for 15 or 20 days. Papers of his favourites will be sent ofr his house and orders passed. Rest kept by . Each clerk might have bundles of papers undisposed. Cannot the Government insist on the non-officials to attend office regularly at fixed hours for the smooth work and public convenience.

4. The whole work in centralised with him and it is not known what work is entrusted to ~~xx~~ the Vice-President.

5. His movements are not known either to the members or to the public. The working hours of the District Board Office is always after 5 p.m. and it has become proverbial.

1. Works are sanctioned indiscriminately though they are not approved by the board without regard to budget allotments.

2. Payments are made without bills and estimates just as he pleases.

3. Several roads are sanctioned round his garden in Bangalore taluk and contracts entrusted to his own men having a share in them himself.

4. Payments for maintaining road works made without bills and scrutiny. A very novel proceedure inknown to D.P.W. world.

5. Amounts are spent recklessly on the plea of Economic development works.

6. Total abstinence from sending estimates to P.W.D to avoid scrutiny and check giving special instructuions to Sanitary Inspectors to prepare estimates for less than Rs 500/-

7. Spliting up works in the same road by miles and furlongsto facilitatepreparation of estimates within Rs 500/- which is very much against rules.

8. Giving away contracts to whomsoever he likes though they are not professional men and without calling for tenders.

9. Takes his T.A. for visiting his gardens.

10. The dispoaal of santes and toll gates have got their own history and it is almost a public talk in the whole district.

The above are a few that are known to the public and it is not known how many more irregularities there are if matters are gone through minutely . Nothing seems to be done without self interest of the President. God alone must protect the Dist. board from the clutchs of the democratic president.

C. OFFICE STAFF.

He has a staff who dance to his tune. All are in the office for more than 10 or 12 years.The Head clerk and staff have helped him in his last two elections. He does not want to leave him on any account. Especially now that he has been elected to the Board perhaps why perhaps surely he wants to stand for election to the Presidentship, not being satisfied for his office for 7 years and is so very selfish as not allow any other any chance. He knows the monetary worth of it more than public work. He has earned about Rs 25000/- by way of allowances, T.A. etc, apart from other sources of earnings. He surely counts on the help of his present Head clerk. If it were not so why should

not allow him to be transferred. though it is remoured that there was many communications from the Revenue Commissionerto spare him, and to transfer him. That he wants the help of the Head clerk in all matters and especially at the time of election is proof positive by this. Why should he not be transferred immediately. Is the Govermment so very powerless as not to effect transfers of officials of District Board Offices. When they can transfer Deputy Commissioners and other high officers at even very short notices why should they allow officials of District Boards to remain in one place for a number of years. Can they not change the rules if their is any difficulty. When officials of other departments are transferred once in 5 years why not so with these officials. If the Government do not take to their ~~xxxxx~~ mind and kindly transfer the Head clerk and all the other officials of the Bangalore District Board Office at any cost before the next election of the President there will be lot of galata and Government will have to interfere thaen at least.

To sum up Government should be graciously pleased to pass immediate orders on the following points in the interst of the District Board work and public convenience.

1. A full dress enquiry into the various irregularities of the last District Board Park Fair affairs and punish the persons responsible as otherwisepeople will be forced to rush into courts and Govermment will loose the confidence as they will think that Government are siding the President whatever he does.

2. To put down the despotic rule of the President and if Government have any power they must not allow him to stand for reelection to the Presidentship as he has been there for the seven years. The whole district will be squandered if he becomes the President again and Government will have to face lot of difficulties afterwards. He has become a very great autocrat and he says that he can do anything unheeded as he is the Dewan saheb's man and has got his full support for all his actions.

His charactor is certainly under cloud, by his way of doing the office work.

3. Immediate transfer of the Head clerk and other officials of the District board office without exception before the next election.

4- Pass immediate orders for the proper check over unauthorised expenditure , if not the public money is recklessly wasted.

5. If possible abolish the Vice President post and appoint a Chief Officer of Government service fot smooth and regular work. Outward appearances are of no use there is lot of rubbish inside which can be found out only by very minute enqury and examinatior

The above facts are brought to the notice of Goverrment with the hope that it will receive due consideration at their hands for the public good and safety.

Truth.

SUBJECT

Section LTO

File No.

Serial No.

No. L. 8377

Confidential

Enc. one
Copy of petn pages 155

Diary No. of letter replied to L 5472

General and Revenue Secretariat

( )

the 192

Date of issue 17/5/30.

Signed by Mr. T. K. S. Iyer.

List of enclosures

Copied by

Examined by

To

The Deputy Commissioner

Bangalore District

Sir.

I am directed to forward herewith a copy of petn Re. no 5472/29 bringing to the notice of Govt, ~~among~~ the highhandedness with which the affairs of the Bangalore DCO are being done under the presidentship of Mr. B. Abdul Rahman and to enquire ~~who~~ if there is any foundation for the allegations referred to therein.

I have etc

17/5

For General Secy to Govt

over

WD 063—GPB—20,000—1-8-29

16/5/30

16/5

MR. K. V. ANANTARAMAN,
DEPUTY COMMISSIONER.

BANGALORE.

Bated the 19th May 1931.

GEN. & REV. SECTT.
25 MAY 1931
L. S. G. BRANCH.

5590.

Dear Sir,

In continuation of my D.O. letter No. C.C. 161/30-31 dated the 6th May 1931, I beg to enclose herewith, for the information of Government copy of a letter dated the 18th May 1931, received from Mr. B. Abdur Rahmon, B.A., Ex-President of the Bangalore District Board, stating that the allegations contained in the petition are of imaginary character and that the petition must have been a part of the propaganda in connection with the election of the President, District Board and that the allegations being frivolous, he has no explanation to give in the matter.

The petition received with your No. L. 8377 dated the 17th May 1930 is returned herewith.

The report of the Park Fair Committee may be awaited.

Yours sincerely,

K. Anantharaman

R. Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Government of Mysore,
Bangalore.

Bangalore to the Deputy Commissioner, Bangalore District.

With reference to your letter No. C.C. 161/30-31 - dated the 5th May 1931, I beg to inform you that the allegations in the petition which is ananymous are of imaginary - character and frivolous. It must have been a part of the - propaganda towards the election of the President of the District Board, Bangalore. Thus I have no explanation to give. I also beg to return herewith the copy of the Chitragupta - sent along with letter No. C.2. 3172 of 20-30 dated 30th May 1930.

" C o p y "

Deputy Commissioner,
Bangalore District.

SRD/19-5-31.

Copy of letter dated the 18th May 1931 from Mr. Abdur Rahmon, B.A., Ex-President of the District Board, Bangalore to the Deputy Commissioner, Bangalore District.

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hours for the smooth work and public convenience.

k. Doing everything himself ignoring the committee and the other secretaries.

l. Settling the bills of only such persons who give him bribe.

m. Not convening a meeting of the committee though it is more than 4 months.

He is saying outside that neither the Government nor anybody can shake him as he is a non-official and as long as the Dewan Saheb is on his side and any amount of audit can bring out any result. To corroborate that the audit report has not seen the light of the day. Perhaps it has been stuck up in the Comptroller's office. Is the District Board Funds or the Park Fair Funds not public funds. Did not Government sanction the Park Fair. Has the Government got no hold over it Can they allow the President to waste it as he likes without check. When the parties go to court of law will not the Govern-ment be a party for having allowed these irregularities. Cannot they hold a through enquiry and pass strict orders. Have they no power to check such grave misdoings. What is the effect of the audit. Will not the public lose confidence in Government.

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responsible as otherwise people will be forced to rush into courts and Government will loose the confidence as they will think that Government are siding the President whatever he does.

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The above facts are brought to the notice of Government with the hope that it will receive due consideration at their hands for the public good and safety.

Truth.

"Copy"

For General Secretary to Government.

L. S. S. GRAHAM

83-4

L.B. file 14.7.32

How it ties 2

[illegible]

[illegible]

[illegible]

Yours sincerely,

Ranjundarao

Eye-Witnesses.

Copy forwarded to (1). To the General Secretary, [illegible]
of Mysore and (2) To the Deputy Commissioner Bangalore District.

[illegible]

[illegible]

GENERAL SECRETARY
14 JULY 19[illegible]
No. [illegible]

GEN. & REV. SECTT.
282
14 JULY 1932
L. S. C. BRANCH

[illegible]

[illegible]

Second [illegible] of Council,

[illegible]

Respected Sirs,

The District Board Park Fair was held so long back as December 1[illegible]. The accounts seem to have not yet been finally closed and the irregularities noticed in the audit report rectified. The persons [illegible] not been properly dealt with.

During the Park Fair clear cases of misappropriation appeared and have been brought to light, but neither the Govt., nor the District Board have taken any steps to book the people.

When were the accounts finally closed? What was the cost at that time? Who was in charge of it? To whom it was handed over when the Ex-President left Office? Is it not in the custody of clerk [illegible] no? If so has this been credited to the Park Fair Accounts? If not, is this not a misappropriation of public funds? If so is not the person responsible to be dealt with suitably?

The Board seems to gain time by putting off meetings. The [illegible] will be barred by limitation by December 1932.

So we pray that you will be pleased to go through this affair and pass orders immediately,

Yours sincerely,

We pray that you will be pleased to go through the affair and pass orders immediately,

Yours, sincerely,

Nanjunda Rao

Eye---Witnesses.

Copy forwarded to (1). To the General Secretary, to the govt. of Mysore and (2) To the Deputy Commissioner Bangalore District.

Pet. No. 128

GEN. & REV. SECTT. 361 19 JULY L. S. G. BRANCH.

GENERAL SECRETARY'S 18 JULY 1932 No.

OFFICE OF THE DEWAN OF MYSORE,

Bangalore, Dated, 14-7-1932

The accompanying petition addressed to the Dewan is forwarded, with compliments, to the Secretary to Government, General Department, for disposal.

By Order,

Private Secretary to the Dewan.

18/7/32

To

Amin-Ul-Mulk, Sir, Mirza Ismail, B. A., O. B.E., C. I. E.,

Dewan of Mysore,

Bangalore.

To

Rajamanghra Pravina, K. Matthan, B. A.,

Second Member of Council,

Bangalore.

Respected Sirs,

The District Board Park Fair was held so long back as December 1929. The accounts seem to have not yet been finally closed and the irregularities noticed in the audit report - rectified. The persons who have misused the public funds have not been properly dealt with.

During the Park Fair clear cases of misappropriation appeared and have been brought to light, but neither the Govt., nor the District Board have taken any steps to book the people.

When were the accounts finally closed? What was the cost at that time? Who was in charge of it? To whom it was handed over when the Ex-President left Office? Is it not in the custody of clerk G. Subba Rao now? If so has this been credited to the Park Fair Accounts? If not, is this not a misappropriation of public funds? If so is not the person responsible to be dealt with suitably?

The Board seems to gain time by putting off meetings. The claims will be barred by limitation by December 1932.

So we pray that You will be pleased to go through this affair and pass orders immediately,

Read:—

Government Order No.L.8076-78/L.B.114-28-5 dated 31.5.1929, sanctioning the holding of a "Fair" by the District Board of Bangalore during Christmas of 1929.

2. Letter No.690 LAD. dated 27.3.1930, from the Comptroller to Government, submitting a report on the audit of the accounts of the "Park Fair" referred to in the Government Order read above.

3. Letter No.L.8296/L.B.137-29-7 dated 15.5.1930, to the Deputy Commissioner, Bangalore District, forwarding the audit report and requesting him to obtain and forward the explanations of the persons responsibile for the several irregularities referred to in the report, together with the resolution of the Park Fair Committee and the District Board thereon.

4. Letter dated 27.1.1933, from Mr. B. Abdur Rahmon, furnishing his explanation regarding the cash balance of Rs.57.1.0 of the Park Fair said to have been pending with him unaccounted for.

5. Correspondence ending with Memo No.D.B.81/32-33 dated 17.4.1933,from the Deputy Commissioner, Bangalore District, forwarding letter No.Per.11-4/32-33 dated 5.4.1933, from the President, District Board, Bangalore, submitting the audit report of the Park Fair together with the resolution of the Park Fair Committee, the District Board and the ~~explana~~

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explanations of the persons responsible for the several irregularties.

6. Further correspondence ending with letter No.C. 3572/32-33 dated 27.3.1934, from the Deputy Commissioner, Bangalore District, furnishing his opinion on the several resolutions of the District Board.

ORDER NO. L 8440-2/LB 137-29-60 Secretariat

Dated, Bangalore, the 25th ~~21st~~ May 1934.

The irregularities referred to in the audit report, the opinion of the Park Fair Committee and the resolution of the District Board regarding each are set forth in brief in the appended statement.

2. The Deputy Commissioner considers that the resolutions of the District Board may be accepted in regard to items 1 to 9 mentioned in the statement and that as regards item 10, the explanation of Mr. Abdur Rahmon may be accepted as the Board have not assigned any reasons to conclude that his explanations are not correct and that it is rather difficult to fix the responsibility regarding missing medals.

3. As regards the collection of extra lighting charges (item No.11) and the alleged defalcation of a sum of one rupee, he states that each of the two concerned clerks puts the blame on the other and that he agrees with the President of the District Board that the responsibility for the amount must be placed on the temporary clerk Raja Rao.

4. In regard to the accounting of the realisations

realisations of the sale of copies of the Park Fair Guide (item No.12), he considers that the resolution of the Board that the clerk concerned may not be charged with defalcation does not appear to be proper and that a sum of Rs.50/- being half the value estimated to have been defalcated may be recovered from him.

5. Lastly, regarding the cash balance of Rs.57.1.0 said to have been unaccounted for by Mr. B. Abdur Rahmon (item No.13), he states that the resolution of the Board may be accepted so far as it relates to the expenditure of Rs. 8/- spent for the payment of advance for digging a pit in the theatre, that as regards the balance, the clerk G. Subba Rao should, for reasons mentioned, be asked to make good the amount and that the resolution of the District Board to slur over the matter does not appear to be correct.

6. On a perusal of the whole proceedings relating to the Park Fair Accounts, Government feel that the state of affairs reveals that the District Board which undertook this huge concern did not properly guide and give instructions to the Park Fair Committee and that the Committee as well as the Board have acted in connection with the management of the affair in a very dilatory and unsatisfactory manner. They agree with the views of the Deputy Commissioner in regard to the several items of irregularities and direct that a sum of Rs.57.1.0 being the cash balance unaccounted for and Rs.50/- being half the estimated value of the sale of copies of the Park Fair Guide be recovered from Clerk G.

G. Subba Rao, District Board Office, and Nanjunda Rao temporary clerk of the Park Fair Committee, respectively, and that they be severely warned. As regards the extra lighting charges of one rupee referred to in para 3, no action is necessary as the temporary clerk Raja Rao is said to be not in Government employment now.

The Deputy Commissioner has also observed that the management of the Fair was in the hands of non-official gentlemen, who were not quite conversant with all the intricate rules of procedure relating to the conduct of business meetings, disposal of contracts &c., The time available for making all the arrangements was so short, the volume and variety of work before them were so great that the Committee could not visualise the whole thing from the beginning to the end and work according to a detailed and definite programme and the Committee seems to have on the whole worked fairly harmoneously. Government however consider that non-official bodies organising such concern should make proper arrangements with a view to prevent irregularities in maintaining proper accounts of all expenditure.

A. Venkata Rao
Secretary to Government,
Development Department.

To

The President, District Board, Bangalore, THROUGH the Deputy Commissioner, Bangalore District.
" Comptroller to Government.
" Deputy Commissioner, Bangalore District.

K.W.R.4/21.5.34.

Audit objection.	Remarks of the Park Fair Committee.	Resolution of the District Board.	Remarks of the Deputy Commissioner.
ant of co-operation on the t of the Working Committee Auditor states that the nner in which meetings were ld and the resolution were ssed go to show that they re unconstitutional and re not supported by the ole-hearted approval of the mbers stated to have been esented in them.	The Committee regrets that the Auditor has gone beyond the scope of audit in passing uncalled-for remarks in respect of lack of co-operation on the part of the -- Working Committee.	Resolved that the remarks of the Auditor are not in his domain and that they may be expunged.	The District Board which undertook this huge concern did not properly guide and give instructions to the Park Fair Committee and the Committee as well as the Board have acted in connection with the management of this affair in such a dilatory and unsatisfactory manner that the remarks of the Auditor must be held to be not quite unwarranted or undeserved and there is no point in their demand that the remarks should be expunged.
.Canvassing Agency for Stalls. This is an item which was ery much criticised in the ocal papers. The decision of he Committee has not been aken as regards the disposal f the Agency.	Referred to the President.	The explanation offered by the then President may be accepted.	May be accepted.

3.Gate collection contract. Cycle stand contract. Side show contract. The auditor states that the contracts were not given to the highest bidders and no agreements were taken on stamp paper specifying the terms of payment from the people and sufficient precaution was not taken to safeguard the recovery of the amounts.	The observations of the Auditor have no force and the Committee did ~~not~~ its best under the circumstances.	The resolution of the Park Fair Committee may be accepted.	May be accepted
4.<u>Contract ofor Thatti Compound stalls.</u> The action taken in regard to this contract reveals want of forethought and experience for (1)the lowest rate was not accepted,(2) the rates given for some items were higher than those at which the parties were willing to do, (3) wide publication was not	The rates were fixed favourably with reliable contractors to do the work quickly.	The observations of the Auditor are correct and the interests of the Park Fair have suffered considerably.	The lowest tender which has been accepted. It seems that the Committee wanted to patronise all the tenderers.

allowed to all competitors to quote their rates, (5) notice calling for rates was belated and (6) the interest of the concern appears to have been sacrificed for the benefit of the contractors. The acceptance of the tenders was not placed before the Committee.

5.Contract for Electric Lighting

This was an item where the authorities should have prepared an approximate estimate for the total number of lights required for stalls and for street illumination. An advance of Rs.1000/- has been made to the Firm though the Firm did not ask for it and the payment of advance is not supported by the Committee's sanction and no agreement is taken from the Company specifying the terms of payment or the number of lights to be put and the duration for which it was required. This was necessary to settle their claims finally.

Attempts were made to get the work done as quickly and as cheaply as possible in consultation with the Superintendent, Bangalore Power and Lighting. The advance was demanded by the contractor in view of the cost of materials and the limited time at his disposal and it was said and every arrangement made satisfactorily.

The explanation of the Park Committee is not sound. The procedure adopted by the then President is not right. The Audit objection in this behalf is correct and may be accepted.

The explanation of the Park Committee may be accepted.

6.Temporary Establishment.

The establishment was more than the actual number sanctioned. In addition to this some of the officials of the District Board were also detailed for work and paid batta Re.1 each per day in addition to their pay without either the Committee's sanction or that of Government as per Article 43 D.F.R.

The establishment maintained was less than the number sanctioned and as the work increased and there was no need for entertaining additional hands for very temporary period, the District Board officials who did the work were paid Re.1/- per day each, as they had to remain all the 24 hours in the Park Fair ground.

The explanation of the Park Fair Committee may be -- accepted.

No remarks.

7.Grant of subventions to certain gentlemen, no arrangement for playa.

There appears to have been no guiding factor for regulating the payment of subvention to the parties. This is an item of expenditure of the "Park Fair" where personalities of the recipient of the money mmx did seem to have been taken as an important factor without consideration of the resources of the Park Fair.

Subventions have been given to deserving people under the guidance of the Committee as is usually done in Museum and other Exhibitions.

-n the absence of [illegible] reasons given by the Park Fair Committee, the Board is unable to give its opinion.

The explanation of the District Board seems to be correct.

8. Contract for purchase of fire-works. This is another item where proper scrutiny of rate given by all the manufacturers has not been made.	The Park Fair Committee did its best in the matter.	The Board have no objection opinion to offer in the absence of proper records.	Even in this case it looks as though the Park Fair Committee wanted to patronise all the persons who tendered for the contract.
9. Arrangements re. dramatic performances. The Park Fair reserved the right of collection of gate fee in this case and no satisfactory arrangement seems to have been made for collection of the realisation thus rendering minimisation of money so collected impossible.	Admission was free to all except for one or two shows at the beginning and there was no prospect of realisations by sale of tickets, hence admission had to be given.	The Board agree with the opinion of the Park Fair Committee.	The resolution of the Board is fair.
10. Preparation of gold and silver medals and loss of some. This is one of the several items where consideration for economy was never bestowed. The medals were not of uniform weight etc. and some were found missing.	The question may be referred to Mr. B. Abdul Rahiman.	The observations of the Auditor in regard to the quality of gold and weight of medals are right and the explanation of Mr. B. Abdul Rahiman is not acceptable.	The explanation of Mr. B. Abdul Rahiman may be accepted as the Board have not assigned any reasons to conclude that his explanation is not true. It is rather difficult to fix the responsibility definitely.

11. Collection of extra lighting charges.

The records were not made available to facilitate checking as to whom extra lights were provided and the work was entrusted to the temporary clerk. Want of keeping correct and lucid accounts of the receipt of money has rendered not only loss possible on the one hand but even fraud seems to have been perpetrated by the party to whom the work was entrusted. This is evident as can be seen from the receipt of 3-1-30 issued by the temporary clerk for Rs.1 recovered from Messrs. Ratan Misri Depot, Bangalore. This amount is not brought on the Cash Book but defalcated by the clerk.

The discrepancies in regard to the collection of charges towards the extra lights should be explained by the clerk concerned.

The responsibility for the amount collected must be placed on the temporary clerk A. Raja Rao who actually collected the amount and has not accounted for it.

The Deputy Commissioner agrees with the views of the President.

12. Accounting of the realisations from the sale of copies of the Park Fair Guide.

This is another item where no proper care is taken to see that the sale money

r the copies is collected and remitted
o office. No account is kept of the
pies sold and copies freely distributed
nd the copies remaining. This is a sad
stance of the management of the affairs
esulting in loss of revenue to the Park
air.

The Bill of the Park Fair Guide has been finally settled.

The resolution of the Board that the concerned clerk may not be charged with defalcation The auditor estimates the amount defalcated at Rs. 100/- A portion of it say Rs.50/- may well be recovered from the clerk responsible.

Resolved that at this length of time, the concerned clerk may not be charged with defalcation. But the Board also observe that there is irregularity in the matter.

3. Accounting of the cash balance of
s.57-1-0 shown as outstanding with the
x-President Mr. B. Abdul Rahiman
oticed during the course of inspection
f the District Board office by the
hen Third Member of Council in March
930.

Resolved that as the amount has since been found to have been spent (1) for payment of advance of Rs. 8/- to the contractor for digging a pit in the theatre and (2) the balance for lunch on different occasions, this amount may be shown as spent.

Read the explanation of the concerned officers and clerks and resolved that as the amount found to have been spent (1) for payment of advance of Rs.8/- to the contractor for digging a pit in the theatre and (2) the balance for lunch on different occasions, this amount may be shown as spent.

The Board have apparently accepted the position that the balance of Rs. 57-1-0 was not accountable by Mr. B. Abdul Rahiman. The resolution is to the effect that Rs.8/- was spent for the payment of advance, for digging a pit in the theatre and the balance towards lunch charges for which no vouchers are forthcoming. The former item may perhaps be passed although there is no voucher for it. The absence of vouchers appears to be a fairly common feature in the proceedings

proceedings relating to the Park Fair. In the letter written by Mr. Robinson to the General Secretary to Government on 27-1-38, he says that clerk G. Seshu Rao attended before the Park Fair Committee on 24-7-38 that the lunch was supplied to the Author during the period of audit. Having regard to the amount involved, it was probably towards the charges incurred on other occasions also. In the absence of satisfactory vouchers and in view of the obviously improper nature of the charge, I think that the clerk who is reported to have stated before the Park Fair Committee on 24-7-38 that he was the custodian of the money and responsible for the money transactions should be asked to make good the amount. The resolution of the District Board to slur over the matter does not appear to be correct.

A. Venkata Rao

For Secretary to Government,
Development Department.